



STATE OF INDIANA

OFFICE OF MANAGEMENT & BUDGET
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Ryan Kitchell
Director

To: Indiana State Board of Education, Governor Daniels, and Indiana General Assembly

From: Ryan Kitchell, OMB Director

Date: June 3, 2008

Re: Student Instructional Expenditure Report for 2006-07 School Year

Pursuant to IC 20-42.5-3-5 (which was originally brought into law by HEA 2006-1006), I hereby submit this report showing the progress of each school corporation, of all school corporations in each educational service center's area, and in Indiana as a whole in improving the ratio of student instructional expenditures to all other expenditures for the 2006-07 school year.

In March 2007, the Indiana State Board of Education approved the classification of each expenditure account from the school finance chart of accounts into one of four categories:

- 1) **Student academic achievement expenditures** – examples include teacher salaries, principals, speech pathologists, media services, and textbooks
- 2) **Student instructional support expenditures** – guidance counselors, nurses, curriculum development, superintendents, school boards, and technology
- 3) **Overhead and operational expenditures** – legal services, business support, maintenance, transportation, food service, and athletic coaches
- 4) **Nonoperational expenditures** – school construction, debt, interest, lease rental

Furthermore, “*Student Instructional Expenditures*” were defined as the sum of expenditures under Category 1 and Category 2.

Statewide, Indiana school corporations improved the Student Instructional Expenditures ratio from 60.6% during the 2005-06 school year to **61.4%** for 2006-07. Out of 321 school corporations and charter schools, 172 improved over the previous year. These corporations and schools are shaded in green on the list starting on page 8 of this report.

I offer a few clarifications and observations about this report:

- The source data for this report are from the Biannual Financial Report (more commonly known as the Form 9) submitted by school corporations to the Department of Education. OMB has used the expenditures as originally entered and submitted by each district.

- Data for the nine Educational Service Centers (ESC's) begin on page 6. It should be noted that ESC membership is optional, and that school corporations are allowed to join an ESC outside the one designated for their county. The figures are for all school corporations located in each ESC's designated area, and thus may differ from the actual membership of each ESC.
- In addition to benchmarking against the 2005-06 school year (FY 2006) as the law requires, we have also provided data for the 1996-97 school year (FY 1997), so that 10-year trends may be analyzed as well. In 1996-97, the statewide Student Instructional Expenditures ratio was 63.2%. A primary reason for the decreased ratio over the past decade is the increased debt incurred related to school construction. Annual nonoperational expenditures (Category 4) increased by 79% (or \$824 million) over the ten-year period while all other spending increased by only 59%.
- When analyzing individual school corporation Student Instructional Expenditures ratios, the focus should be on comparing that corporation to itself at a previous point in time, rather than inter-district comparisons, which may require more analysis and explanations as conditions vary from one district to the next.
- Readers may notice that the 2005-06 ratios presented in this report differ slightly from those provided last year by the State Board of Education. There are two reasons for this variance:
 - 1) Account 12150 (High Ability Students) had been added to the chart of accounts since last year's report and is categorized as "Student Academic Achievement." Accounts used which either do not appear on the chart of accounts or are account classifications (instead of detailed expenditure accounts) are listed as "Not Categorized."
 - 2) Charter schools which opened in the fall of 2006 had some small start-up expenses in 2005-06 which have been included for the sake of completeness.
- As is contemplated in the state statute referenced above, the Office of Management and Budget is available to provide technical assistance to each school corporation that did not have an improved ratio of student instructional expenditures. Clearly improvements in this regard would have meaningful results. A 1% increase in the ratio statewide would mean an additional \$100 million available for student instruction.

It is not lost on us that eleven months have now passed since the time period this report covers ended. Much of that delay is due to the time required to acquire and balance the Form 9 information. HEA 2006-1006 also mandated that the Department of Education, with assistance from the Office of Management and Budget, develop a plan to upgrade the financial management, analysis, and reporting system (FinMARS) for school corporations and schools. This plan was written and published in September 2006. (The full document is online at www.doe.in.gov/publications/FinMARS.html.)

The FinMARS plan has not yet been implemented. If put into practice, the timeliness and ease of access to school financial data in Indiana would be greatly improved. In advance of the 2009 General Assembly, we would encourage a renewed discussion among legislators, State Board of Education members, and school leaders concerning how to modernize the accounting for education spending in Indiana.

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School City of Mishawaka (7200)	931	Southwestern-Jefferson Co Con (4000)	1078	Western School Corp (3490)	1222
School Town of Highland (4720)	935	Spencer-Owen Community Schools (6195)	1082	Western Wayne Schools (8355)	1226
School Town of Munster (4740)	939	Springs Valley Com School Corp (6160)	1086	Westfield-Washington Schools (3030)	1230
School Town of Speedway (5400)	943	Sunman-Dearborn Com Sch Corp (1560)	1090	Westview School Corporation (4525)	1234
Scott County School District 1 (7230)	946	Switzerland County School Corp (7775)	1094	White River Valley Sch Dist (2980)	1238
Scott County School District 2 (7255)	950	Taylor Community School Corp (3460)	1098	Whiting School City (4760)	1242
SE Neighborhood Sch of Excellence (9485)	954	Tell City-Troy Twp School Corp (6350)	1102	Whitko Community School Corp (4455)	1246
Seymour Community Schools (3675)	956	Thea Bowman Leadership Academy (9460)	1106	Whitley Co Cons Schools (8665)	1250
Shelby Eastern Schools (7285)	960	Timothy L Johnson Academy (9350)	1108	Zionsville Community Schools (0630)	1255
Shelbyville Central Schools (7365)	964	Tippecanoe School Corp (7865)	1110		
Shenandoah School Corporation (3435)	968	Tippecanoe Valley School Corp (4445)	1115		
Sheridan Community Schools (3055)	972	Tipton Community School Corp (7945)	1119		
Shoals Community School Corp (5520)	976	Tri-County School Corp (8535)	1123		
Signature School Inc (9315)	980	Tri-Creek School Corp (4645)	1127		
Smith-Green Community Schools (8625)	982	Triton School Corporation (5495)	1131		

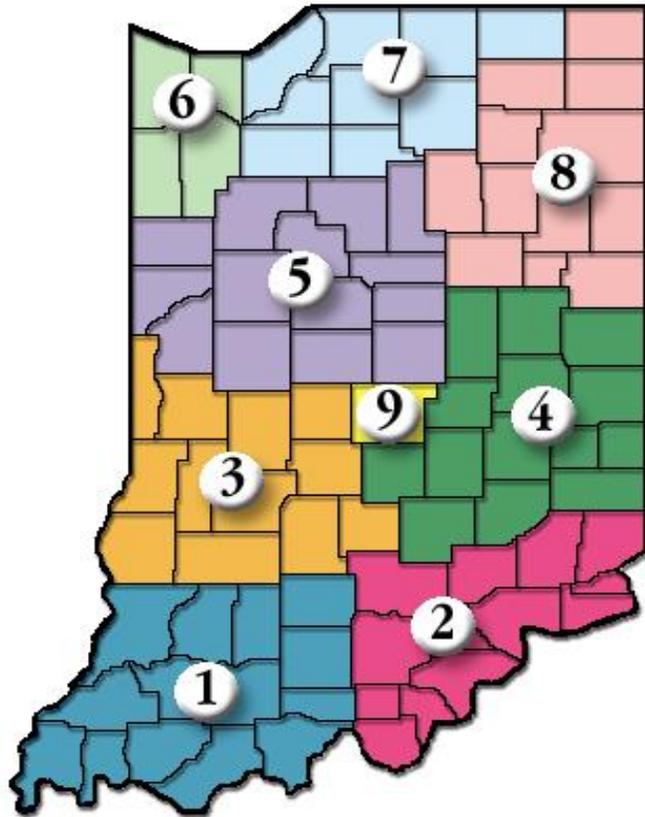
Ratio of Student Instructional Expenditures to All Other Expenditures by ESC Area

Educational Service Center	FinMARS Category	Expenditures FY 1997	Expenditures FY 2006	Expenditures FY 2007	FY 1997 Ratio of Student Instr. Exp. To All Exp.	FY 2006 Ratio of Student Instr. Exp. To All Exp.	FY 2007 Ratio of Student Instr. Exp. To All Exp.
1 - Southern	Not Categorized	\$6,446	\$18,945	\$14,400			
	Other Services	\$194,251,297	\$302,606,186	\$300,584,373			
	Student Instructional Services	\$356,109,566	\$529,251,172	\$508,699,565	64.7%	63.6%	 62.9%
	Total	\$550,367,308	\$831,876,303	\$809,298,338			
2 - Wilson	Not Categorized	\$1,623,767	\$889,167	\$1,051,650			
	Other Services	\$160,318,696	\$265,488,213	\$272,155,035			
	Student Instructional Services	\$303,478,974	\$464,146,543	\$478,853,093	65.2%	63.5%	 63.7%
	Total	\$465,421,437	\$730,523,924	\$752,059,778			
3 - West Central	Not Categorized	\$156,147	\$0	\$35,827			
	Other Services	\$231,397,377	\$383,077,380	\$377,161,466			
	Student Instructional Services	\$352,865,453	\$542,766,559	\$559,752,458	60.4%	58.6%	 59.7%
	Total	\$584,418,977	\$925,843,939	\$936,949,751			
4 - East Central	Not Categorized	\$61,885	\$0	\$16,263			
	Other Services	\$304,933,496	\$568,091,983	\$532,984,170			
	Student Instructional Services	\$541,510,979	\$779,231,779	\$805,458,086	64.0%	57.8%	 60.2%
	Total	\$846,506,359	\$1,347,323,762	\$1,338,458,519			
5 - Wabash Valley	Not Categorized	\$638,384	\$175,403	\$170,906			
	Other Services	\$311,690,980	\$567,868,911	\$575,716,337			
	Student Instructional Services	\$470,052,127	\$764,612,129	\$801,500,291	60.1%	57.4%	 58.2%
	Total	\$782,381,491	\$1,332,656,443	\$1,377,387,534			
6 - Northwest	Not Categorized	\$117,568	\$147,998	\$157,346			
	Other Services	\$317,928,764	\$529,100,219	\$526,454,222			
	Student Instructional Services	\$522,181,831	\$744,755,890	\$771,862,395	62.1%	58.5%	 59.4%
	Total	\$840,228,162	\$1,274,004,106	\$1,298,473,963			
7 - Northern	Not Categorized	\$467,685	\$2,191	\$33,401			
	Other Services	\$333,582,331	\$535,746,132	\$522,970,951			
	Student Instructional Services	\$535,118,398	\$855,570,911	\$890,790,576	61.6%	61.5%	 63.0%
	Total	\$869,168,413	\$1,391,319,234	\$1,413,794,928			
8 - Region 8	Not Categorized	\$157,977	\$214,560	\$213,328			
	Other Services	\$254,237,867	\$401,242,031	\$399,078,145			
	Student Instructional Services	\$504,647,396	\$765,821,890	\$791,128,398	66.5%	65.6%	 66.5%
	Total	\$759,043,240	\$1,167,278,481	\$1,190,419,871			
9 - Central	Not Categorized	\$2,832	\$7,932	\$9,100			
	Other Services	\$338,046,122	\$628,284,516	\$652,426,637			
	Student Instructional Services	\$621,687,448	\$1,000,863,359	\$1,015,820,794	64.8%	61.4%	 60.9%
	Total	\$959,736,402	\$1,629,155,807	\$1,668,256,531			
Statewide	Not Categorized	\$3,232,689	\$1,456,197	\$1,702,223			
	Other Services	\$2,446,386,929	\$4,181,505,570	\$4,159,531,336			
	Student Instructional Services	\$4,207,652,171	\$6,447,020,231	\$6,623,865,656	63.2%	60.6%	 61.4%
	Grand Total	\$6,657,271,790	\$10,629,981,998	\$10,785,099,214			

Counties in Education Service Center Areas

1	2	3	4	5	6
<u>Southern</u>	<u>Wilson</u>	<u>West Central</u>	<u>East Central</u>	<u>Wabash Valley</u>	<u>Northwest</u>
Crawford	Clark	Brown	Bartholomew	Benton	Jasper
Daviess	Dearborn	Clay	Decatur	Boone	Lake
DuBois	Floyd	Greene	Delaware	Carroll	Newton
Gibson	Harrison	Hendricks	Fayette	Cass	Porter
Knox	Jackson	Monroe	Franklin	Clinton	
Lawrence	Jefferson	Morgan	Hancock	Fountain	
Martin	Jennings	Owen	Henry	Hamilton	
Orange	Ohio	Parke	Johnson	Howard	
Perry	Ripley	Putnam	Madison	Miami	
Pike	Scott	Sullivan	Randolph	Montgomery	
Posey	Switzerland	Vermillion	Rush	Tippecanoe	
Spencer	Washington	Vigo	Shelby	Tipton	
Vanderburgh			Union	Warren	
Warrick			Wayne	White	

7	8	9
<u>Northern</u>	<u>Region 8</u>	<u>Central</u>
Elkhart	Adams	Marion
Fulton	Allen	
Kosciusko	Blackford	
LaGrange	DeKalb	
LaPorte	Grant	
Marshall	Huntington	
Pulaski	Jay	
St. Joseph	Noble	
Starke	Steuben	
	Wabash	
	Wells	
	Whitley	



Source: DOE website -- <http://www.doe.state.in.us/htmls/esc.html>

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007					Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
Statewide	58.0%	5.2%	21.1%	15.7%	63.2%	54.3%	6.4%	21.3%	18.0%	60.6%	54.9%	6.6%	21.2%	17.3%	61.4%	-1.8%	0.8%
21st Century Charter Sch of Gary (9545)						40.4%	14.1%	29.8%	15.8%	54.4%	46.6%	18.4%	22.5%	12.5%	65.0%		10.5%
21st Century Charter School (9370)						47.0%	12.4%	35.2%	5.5%	59.4%	56.8%	6.5%	29.4%	7.4%	63.3%		3.9%
21st Century Fountain Square (9480)						38.4%	18.0%	27.7%	15.9%	56.4%	50.0%	15.9%	25.3%	8.8%	65.9%		9.5%
Adams Central Community Schools (0015)	57.8%	5.5%	23.1%	13.6%	63.3%	57.5%	6.8%	25.4%	10.3%	64.3%	52.3%	6.2%	20.2%	21.3%	58.6%	-4.8%	-5.7%
Alexandria Com School Corp (5265)	66.6%	7.5%	20.5%	5.4%	74.1%	66.1%	8.1%	17.5%	8.2%	74.2%	65.1%	9.1%	15.6%	10.3%	74.1%	0.0%	-0.1%
Anderson Community School Corp (5275)	66.1%	5.6%	19.5%	8.8%	71.7%	37.4%	3.1%	28.3%	31.2%	40.5%	56.9%	4.9%	19.2%	19.0%	61.8%	-9.9%	21.3%
Andrew J Brown Academy (9615)						100.0%	0.0%	0.0%	0.0%	100.0%	73.4%	9.6%	17.0%	0.0%	83.0%		-17.0%
Argos Community Schools (5470)	60.2%	5.3%	16.7%	17.8%	65.5%	56.8%	4.9%	21.6%	16.7%	61.7%	58.1%	5.5%	20.8%	15.6%	63.5%	-1.9%	1.9%
Attica Consolidated Sch Corp (2435)	65.7%	5.9%	21.6%	6.7%	71.7%	57.5%	5.3%	18.8%	18.4%	62.8%	56.6%	6.1%	18.9%	18.4%	62.7%	-9.0%	-0.1%
Avon Community School Corp (3315)	49.0%	3.5%	20.5%	26.9%	52.6%	44.5%	4.1%	27.9%	23.5%	48.6%	46.0%	4.5%	25.4%	24.1%	50.5%	-2.1%	1.9%
Barr-Reeve Com Schools Inc (1315)	61.7%	7.4%	18.9%	12.0%	69.1%	61.0%	8.3%	18.4%	12.3%	69.3%	60.7%	8.5%	18.2%	12.6%	69.1%	0.0%	-0.1%
Bartholomew Con School Corp (0365)	54.1%	4.7%	17.2%	23.9%	58.8%	54.5%	8.5%	20.5%	16.5%	63.0%	55.6%	7.8%	22.4%	14.2%	63.4%	4.5%	2.0%
Batesville Community Sch Corp (6895)	61.3%	4.6%	19.4%	14.7%	65.9%	59.5%	4.5%	22.8%	13.2%	64.0%	60.1%	4.9%	21.6%	13.4%	65.0%	-0.9%	1.1%
Baugo Community Schools (2260)	54.9%	4.0%	24.3%	16.7%	59.0%	52.9%	3.4%	21.4%	22.3%	56.3%	49.0%	3.7%	23.7%	23.6%	52.7%	-6.3%	-3.6%
Beech Grove City Schools (5380)	52.3%	4.2%	19.3%	24.2%	56.5%	56.1%	8.8%	20.4%	14.8%	64.9%	56.0%	8.5%	18.9%	16.7%	64.5%	8.0%	-0.4%
Benton Community School Corp (0395)	59.1%	5.1%	26.5%	9.3%	64.2%	47.0%	5.4%	22.1%	25.6%	52.4%	49.6%	5.0%	19.0%	26.3%	54.7%	-9.5%	2.3%
Blackford County Schools (0515)	65.4%	5.4%	23.4%	5.8%	70.8%	57.3%	7.2%	19.8%	15.6%	64.6%	55.6%	7.8%	20.2%	16.5%	63.3%	-7.5%	-1.2%
Bloomfield School District (2920)	57.5%	3.7%	19.2%	19.6%	61.2%	56.3%	4.4%	19.4%	19.9%	60.7%	59.3%	4.2%	20.8%	15.6%	63.5%	2.3%	2.9%
Blue River Valley Schools (3405)	60.4%	6.3%	19.7%	13.6%	66.7%	61.5%	6.4%	22.1%	10.0%	67.9%	60.1%	6.0%	20.0%	13.8%	66.1%	-0.6%	-1.8%
Bremen Public Schools (5480)	52.6%	4.0%	18.9%	24.5%	56.6%	54.7%	7.2%	20.4%	17.7%	61.9%	48.5%	6.3%	16.8%	28.4%	54.8%	-1.7%	-7.1%
Brown County School Corporation (0670)	60.7%	5.2%	22.8%	11.3%	65.9%	51.5%	9.2%	25.4%	13.9%	60.7%	54.0%	7.8%	25.7%	12.5%	61.8%	-4.1%	1.1%
Brownsburg Community Sch Corp (3305)	51.5%	3.1%	18.8%	26.6%	54.6%	44.9%	4.9%	18.7%	31.6%	49.8%	49.5%	5.7%	19.2%	25.6%	55.2%	0.6%	5.4%
Brownstown Cnt Com Sch Corp (3695)	63.9%	5.6%	21.2%	9.3%	69.5%	59.8%	6.5%	22.4%	11.3%	66.3%	59.8%	5.6%	22.4%	12.2%	65.4%	-4.1%	-0.9%
C A Beard Memorial School Corp (3455)	61.7%	5.2%	23.0%	10.1%	66.9%	54.8%	5.0%	23.1%	17.1%	59.8%	54.1%	6.2%	25.7%	14.0%	60.3%	-6.6%	0.5%
Campagna Academy Charter School (9300)						66.3%	15.6%	16.6%	1.5%	81.9%	54.8%	14.4%	25.2%	5.7%	69.1%		-12.7%
Cannelton City Schools (6340)	73.7%	9.2%	15.0%	2.1%	82.9%	64.9%	18.5%	15.5%	1.0%	83.4%	63.1%	18.3%	16.5%	1.9%	81.4%	-1.4%	-1.9%
Carmel Clay Schools (3060)	53.0%	3.2%	20.0%	23.9%	56.2%	49.0%	3.4%	20.2%	27.5%	52.3%	51.2%	3.5%	21.3%	23.9%	54.8%	-1.4%	2.4%
Carroll Consolidated Sch Corp (0750)	53.3%	4.1%	18.6%	24.0%	57.4%	55.1%	26.6%	17.3%	1.0%	81.7%	48.6%	10.1%	21.3%	20.1%	58.6%	1.2%	-23.1%
Cass Township Schools (4770)	73.4%	2.0%	17.1%	7.4%	75.5%	73.5%	5.4%	20.9%	0.3%	78.9%	74.2%	5.7%	19.0%	1.2%	79.9%	4.4%	1.0%
Caston School Corporation (2650)	60.7%	5.9%	25.5%	7.9%	66.6%	53.7%	7.3%	23.6%	15.3%	61.1%	54.6%	7.6%	24.9%	12.9%	62.2%	-4.4%	1.1%
Center Grove Com Sch Corp (4205)	58.3%	4.3%	20.2%	17.2%	62.5%	49.9%	8.1%	19.9%	22.1%	58.0%	45.6%	8.5%	19.6%	26.2%	54.2%	-8.4%	-3.8%
Centerville-Abington Com Schs (8360)	59.9%	4.0%	23.4%	12.7%	63.9%	53.5%	4.6%	25.5%	16.4%	58.1%	55.3%	5.3%	25.0%	14.3%	60.7%	-3.2%	2.6%
Central Noble Com School Corp (6055)	54.6%	9.2%	22.7%	13.5%	63.8%	57.7%	6.1%	23.6%	12.6%	63.8%	57.0%	6.2%	24.3%	12.5%	63.2%	-0.6%	-0.6%
Challenge Foundation Academy (9645)						15.3%	47.7%	16.2%	20.7%	63.0%	55.2%	10.3%	20.8%	13.7%	65.5%		2.5%
Charles A Tindley Accelerated Schl (9445)						46.8%	17.7%	26.1%	9.4%	64.5%	52.1%	13.5%	24.2%	10.3%	65.5%		1.0%
Charter School of the Dunes (9310)						45.4%	3.5%	41.1%	6.6%	48.9%	43.0%	5.7%	40.5%	7.3%	48.8%		-0.1%
Christel House Academy (9380)						50.2%	11.5%	36.2%	2.0%	61.8%	50.9%	5.0%	42.9%	1.1%	56.0%		-5.8%

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007					Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
Clark-Pleasant Com School Corp (4145)	55.9%	3.0%	18.5%	22.6%	58.9%	38.3%	3.5%	33.1%	25.1%	41.8%	38.4%	3.9%	28.3%	29.4%	42.2%	-16.7%	0.4%
Clarksville Com School Corp (1000)	53.1%	3.6%	19.5%	23.8%	56.7%	56.2%	5.5%	19.0%	19.3%	61.7%	51.5%	5.1%	17.8%	25.5%	56.7%	-0.1%	-5.1%
Clay Community Schools (1125)	46.6%	3.3%	16.9%	33.3%	49.9%	55.7%	5.2%	23.2%	16.0%	60.8%	55.3%	4.8%	23.4%	16.6%	60.1%	10.2%	-0.8%
Clinton Central School Corp (1150)	61.8%	3.6%	24.7%	10.0%	65.4%	58.8%	4.5%	26.1%	10.6%	63.3%	54.2%	4.7%	21.1%	20.0%	58.9%	-6.5%	-4.5%
Clinton Prairie School Corp (1160)	53.0%	4.2%	23.0%	19.8%	57.2%	49.7%	4.1%	22.7%	23.5%	53.8%	48.7%	4.2%	23.9%	23.3%	52.9%	-4.3%	-0.9%
Cloverdale Community Schools (6750)	57.9%	6.6%	20.5%	13.3%	64.5%	48.9%	5.6%	28.5%	16.9%	54.6%	52.7%	6.1%	20.5%	20.7%	58.8%	-6.8%	4.2%
Community Montessori Inc (9320)						16.1%	4.7%	12.4%	66.8%	20.8%	40.7%	12.2%	36.5%	10.7%	52.8%		32.1%
Community Schools of Frankfort (1170)	62.6%	4.4%	19.3%	13.7%	67.0%	56.8%	5.9%	19.3%	18.0%	62.7%	59.2%	6.1%	18.7%	16.0%	65.3%	-1.7%	2.6%
Concord Community Schools (2270)	40.2%	3.8%	16.9%	39.1%	44.0%	57.6%	5.1%	18.2%	19.1%	62.7%	49.7%	5.4%	20.2%	24.7%	55.1%	11.1%	-7.6%
Covington Community Sch Corp (2440)	61.1%	5.1%	21.9%	11.9%	66.2%	50.9%	8.1%	21.8%	19.2%	59.0%	57.3%	8.5%	22.8%	11.4%	65.8%	-0.4%	6.8%
Cowan Community School Corp (1900)	54.6%	6.2%	22.1%	17.1%	60.8%	41.8%	6.2%	16.6%	35.4%	48.0%	46.6%	7.0%	16.6%	29.9%	53.6%	-7.3%	5.6%
Crawford Co Com School Corp (1300)	65.4%	3.4%	20.7%	10.5%	68.8%	61.7%	4.0%	19.7%	14.5%	65.7%	63.0%	3.4%	17.2%	16.5%	66.4%	-2.4%	0.7%
Crawfordsville Com Schools (5855)	54.0%	4.5%	22.3%	19.1%	58.6%	48.5%	6.5%	24.7%	20.4%	55.0%	49.0%	6.7%	26.1%	18.1%	55.8%	-2.8%	0.8%
Crothersville Community Schools (3710)	67.8%	5.9%	22.0%	4.3%	73.7%	57.0%	5.7%	19.3%	18.0%	62.7%	57.0%	5.7%	18.7%	18.6%	62.7%	-10.9%	0.0%
Crown Point Community Sch Corp (4660)	59.1%	3.6%	27.9%	9.4%	62.7%	49.7%	3.2%	22.9%	24.1%	52.9%	48.2%	3.5%	22.1%	26.2%	51.7%	-11.0%	-1.2%
Culver Community Schools Corp (5455)	65.6%	5.4%	23.1%	5.9%	71.0%	53.8%	5.3%	21.8%	19.2%	59.1%	54.7%	5.3%	23.1%	16.9%	60.0%	-11.0%	1.0%
Daleville Community Schools (1940)	52.8%	5.6%	23.7%	17.8%	58.5%	49.7%	6.7%	32.1%	11.5%	56.4%	51.8%	7.9%	26.9%	13.4%	59.7%	1.2%	3.3%
Danville Community School Corp (3325)	56.2%	4.2%	26.4%	13.3%	60.3%	48.1%	6.3%	23.9%	21.7%	54.4%	46.0%	6.0%	22.6%	25.5%	51.9%	-8.4%	-2.5%
Decatur County Com Schools (1655)	65.4%	5.0%	21.0%	8.6%	70.4%	62.0%	5.8%	22.2%	10.0%	67.8%	61.7%	6.0%	21.3%	10.9%	67.8%	-2.6%	-0.1%
Decatur Discovery Academy Inc (9525)						60.9%	16.3%	6.3%	16.5%	77.1%	69.6%	8.5%	8.8%	13.1%	78.1%		1.0%
DeKalb Co Ctl United Sch Dist (1835)	58.7%	4.6%	20.2%	16.5%	63.3%	56.4%	7.1%	19.2%	17.3%	63.5%	55.9%	8.9%	18.4%	16.8%	64.8%	1.5%	1.3%
DeKalb Co Eastern Com Sch Dist (1805)	52.8%	4.8%	19.6%	22.8%	57.6%	54.5%	7.6%	20.7%	17.1%	62.2%	56.1%	8.4%	20.6%	14.9%	64.5%	6.8%	2.3%
Delaware Community School Corp (1875)	54.8%	4.2%	18.9%	22.0%	59.0%	53.9%	4.8%	25.2%	16.2%	58.7%	53.8%	4.9%	24.3%	17.0%	58.7%	-0.4%	0.0%
Delphi Community School Corp (0755)	45.9%	4.1%	19.4%	26.6%	50.0%	51.5%	5.0%	20.0%	23.5%	56.5%	53.2%	5.7%	21.2%	19.9%	58.9%	6.8%	2.3%
Dewey Township Schools (4790)	74.1%	3.1%	22.7%	0.1%	77.2%	73.5%	7.8%	18.3%	0.4%	81.3%	68.0%	11.2%	20.1%	0.7%	79.2%	1.9%	-2.1%
Duneland School Corporation (6470)	56.9%	4.3%	25.9%	12.9%	61.3%	51.5%	4.7%	25.1%	18.8%	56.1%	55.7%	4.2%	22.6%	17.4%	60.0%	-1.3%	3.8%
East Allen County Schools (0255)	62.9%	3.9%	23.1%	10.1%	66.8%	60.7%	5.4%	21.7%	12.1%	66.2%	63.3%	5.1%	22.3%	9.3%	68.4%	1.6%	2.2%
East Chicago Lighthouse Charter (9595)						36.4%	55.4%	4.4%	3.9%	91.7%	50.8%	17.4%	32.0%	-0.2%	68.2%		-23.5%
East Chicago Urban Enterprise Acad (9555)						30.9%	4.7%	9.5%	54.9%	35.6%	66.4%	9.7%	23.2%	0.6%	76.1%		40.5%
East Gibson School Corporation (2725)	49.5%	2.5%	18.0%	29.9%	52.1%	57.2%	2.8%	24.9%	15.1%	60.0%	59.3%	2.9%	25.6%	12.2%	62.2%	10.1%	2.2%
East Noble School Corp (6060)	59.6%	5.1%	19.8%	15.5%	64.7%	53.3%	9.6%	20.5%	16.6%	62.9%	53.2%	9.8%	20.5%	16.4%	63.0%	-1.7%	0.1%
East Porter County School Corp (6510)	63.7%	6.0%	21.4%	8.9%	69.8%	50.5%	4.8%	21.5%	23.2%	55.3%	50.7%	4.3%	21.5%	23.6%	55.0%	-14.8%	-0.3%
East Washington School Corp (8215)	66.1%	6.7%	17.6%	9.6%	72.7%	62.1%	9.0%	17.0%	11.9%	71.1%	63.2%	7.8%	17.7%	11.2%	71.1%	-1.7%	0.0%
Eastbrook Community Sch Corp (2815)	61.0%	5.1%	23.9%	10.0%	66.1%	59.9%	7.6%	20.1%	12.4%	67.5%	60.1%	6.8%	20.1%	13.0%	66.8%	0.7%	-0.6%
Eastern Greene Schools (2940)	67.5%	6.6%	24.2%	1.7%	74.1%	59.0%	6.4%	25.5%	9.1%	65.4%	40.3%	4.5%	17.4%	37.8%	44.8%	-29.3%	-20.7%
Eastern Hancock Co Com Sch Corp (3145)	44.6%	2.3%	21.1%	32.0%	46.8%	55.1%	4.9%	25.6%	14.5%	60.0%	55.0%	4.7%	25.8%	14.5%	59.7%	12.9%	-0.2%
Eastern Howard School Corp (3480)	57.5%	3.7%	19.5%	19.3%	61.2%	51.3%	5.9%	21.6%	21.2%	57.2%	48.0%	6.4%	20.5%	25.0%	54.5%	-6.7%	-2.7%
Eastern Pulaski Com Sch Corp (6620)	61.3%	4.1%	21.3%	13.3%	65.4%	58.4%	5.0%	18.3%	18.3%	63.4%	58.2%	5.5%	24.5%	11.6%	63.7%	-1.5%	0.4%

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007					Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
Edinburgh Community Sch Corp (4215)	68.0%	7.4%	16.9%	7.7%	75.4%	59.1%	7.0%	16.6%	17.3%	66.1%	62.3%	7.7%	16.8%	13.1%	70.0%	-5.4%	3.9%
Elkhart Community Schools (2305)	56.5%	6.0%	20.3%	17.2%	62.5%	58.5%	8.5%	20.4%	12.6%	67.0%	60.1%	6.6%	17.4%	15.8%	66.7%	4.2%	-0.3%
Elwood Community School Corp (5280)	61.9%	5.0%	19.5%	13.5%	66.9%	56.7%	6.0%	20.5%	16.7%	62.8%	58.2%	7.3%	20.2%	14.2%	65.5%	-1.4%	2.8%
Eminence Community School Corp (5910)	59.9%	3.7%	27.9%	8.5%	63.6%	56.8%	5.3%	22.6%	15.3%	62.1%	56.2%	4.9%	24.4%	14.5%	61.1%	-2.5%	-1.0%
Evansville-Vanderburgh Sch Corp (7995)	60.3%	5.5%	22.5%	11.7%	65.8%	60.3%	6.4%	18.8%	14.4%	66.7%	56.2%	7.7%	21.0%	15.1%	63.9%	-1.9%	-2.8%
Fairfield Community Schools (2155)	63.1%	4.1%	21.9%	10.9%	67.2%	50.7%	3.7%	18.9%	26.7%	54.4%	55.5%	3.7%	20.6%	20.1%	59.2%	-8.0%	4.8%
Fayette County School Corp (2395)	66.3%	3.9%	21.7%	8.2%	70.1%	59.9%	7.5%	24.1%	8.6%	67.3%	62.8%	7.8%	22.5%	6.9%	70.6%	0.5%	3.3%
Flanner House Elementary School (9390)						64.6%	7.5%	27.9%	0.0%	72.1%	59.1%	10.7%	30.1%	0.1%	69.9%		-2.3%
Flat Rock-Hawcreek School Corp (0370)	65.4%	4.1%	19.4%	11.1%	69.5%	63.7%	3.8%	19.0%	13.6%	67.5%	65.4%	3.7%	21.8%	9.1%	69.1%	-0.4%	1.6%
Fort Wayne Community Schools (0235)	63.0%	6.2%	21.4%	9.3%	69.3%	62.8%	7.7%	19.5%	9.9%	70.6%	62.5%	7.9%	19.4%	10.2%	70.4%	1.1%	-0.2%
Franklin Community School Corp (4225)	56.3%	4.0%	23.2%	16.5%	60.2%	53.7%	3.6%	22.1%	20.6%	57.3%	49.3%	3.6%	21.6%	25.5%	52.9%	-7.4%	-4.4%
Franklin County Com Sch Corp (2475)	61.5%	4.0%	23.4%	11.2%	65.4%	60.1%	5.3%	22.2%	12.4%	65.4%	62.0%	4.9%	21.3%	11.8%	66.9%	1.5%	1.5%
Franklin Township Com Sch Corp (5310)	58.5%	6.0%	22.3%	13.2%	64.5%	42.9%	6.1%	19.6%	31.4%	49.0%	44.6%	6.3%	19.2%	29.9%	50.9%	-13.6%	1.9%
Frankton-Lapel Community Schs (5245)	58.9%	4.4%	20.5%	16.2%	63.3%	53.5%	5.0%	22.8%	18.7%	58.5%	53.8%	5.6%	22.6%	18.0%	59.4%	-3.9%	0.9%
Fremont Community Schools (7605)	49.7%	4.2%	21.0%	25.1%	53.9%	52.7%	5.5%	19.9%	22.0%	58.2%	55.2%	5.5%	19.9%	19.5%	60.7%	6.8%	2.5%
Frontier School Corporation (8525)	51.6%	5.6%	18.8%	24.0%	57.2%	54.4%	7.4%	18.3%	19.9%	61.8%	54.0%	7.2%	17.9%	21.0%	61.2%	4.0%	-0.6%
Galileo Charter School (9565)						37.6%	6.3%	15.5%	40.6%	43.9%	63.7%	9.5%	24.5%	2.2%	73.2%		29.3%
Garrett-Keyser-Butler Com (1820)	62.3%	5.5%	21.6%	10.7%	67.7%	60.2%	6.4%	21.8%	11.6%	66.6%	58.5%	6.6%	20.6%	14.3%	65.1%	-2.7%	-1.5%
Gary Community School Corp (4690)	64.3%	8.1%	23.4%	4.1%	72.4%	54.1%	8.8%	27.4%	9.7%	62.9%	57.1%	8.7%	28.2%	6.0%	65.8%	-6.7%	2.9%
Gary Lighthouse Charter School (9535)						36.5%	16.1%	29.8%	17.6%	52.6%	39.8%	12.2%	34.0%	14.0%	52.0%		-0.6%
Goodwill Education Initiatives II (9475)						58.9%	6.9%	12.4%	21.8%	65.8%	73.1%	13.5%	9.2%	4.1%	86.7%		20.9%
Goodwill Education Initiatives Inc (9470)						58.4%	7.6%	10.9%	23.1%	66.1%	72.9%	12.5%	9.6%	5.0%	85.4%		19.4%
Goshen Community Schools (2315)	61.2%	5.4%	18.8%	14.6%	66.6%	62.3%	4.6%	17.8%	15.3%	66.9%	61.7%	4.8%	17.1%	16.3%	66.6%	0.0%	-0.3%
Greater Clark County Schools (1010)	62.3%	4.2%	20.3%	10.7%	66.5%	64.2%	6.9%	19.3%	8.7%	71.1%	62.9%	6.1%	19.7%	10.3%	69.0%	1.6%	-2.0%
Greater Jasper Con Schs (2120)	62.9%	5.3%	16.8%	15.0%	68.2%	59.9%	4.7%	15.9%	19.4%	64.6%	58.0%	5.0%	16.7%	20.3%	63.0%	-5.2%	-1.6%
Greencastle Community Sch Corp (6755)	56.6%	5.7%	20.9%	16.9%	62.2%	48.2%	8.2%	22.5%	21.1%	56.4%	49.3%	8.8%	23.6%	18.3%	58.1%	-4.2%	1.7%
Greenfield-Central Com Schools (3125)	45.8%	2.9%	13.9%	37.5%	48.6%	58.5%	4.6%	19.1%	17.8%	63.1%	50.7%	7.5%	18.6%	23.3%	58.1%	9.5%	-5.0%
Greensburg Community Schools (1730)	66.3%	4.9%	20.7%	8.1%	71.2%	53.7%	6.0%	24.7%	15.5%	59.7%	52.1%	6.5%	23.2%	18.3%	58.6%	-12.6%	-1.1%
Greenwood Community Sch Corp (4245)	59.5%	3.1%	19.2%	18.2%	62.6%	59.3%	3.5%	18.8%	18.4%	62.8%	59.6%	3.6%	19.8%	17.0%	63.2%	0.6%	0.4%
Griffith Public Schools (4700)	66.0%	4.1%	19.3%	10.7%	70.1%	59.0%	3.3%	17.9%	19.9%	62.2%	53.0%	4.0%	20.4%	22.5%	57.0%	-13.0%	-5.2%
Hamilton Community Schools (7610)	60.7%	8.7%	20.9%	9.8%	69.3%	55.7%	9.4%	24.0%	10.8%	65.1%	51.4%	8.5%	21.8%	18.2%	60.0%	-9.4%	-5.1%
Hamilton Heights School Corp (3025)	55.9%	4.1%	21.2%	18.8%	60.0%	49.8%	6.5%	22.1%	21.5%	56.3%	49.3%	5.4%	24.0%	21.3%	54.8%	-5.2%	-1.6%
Hamilton Southeastern Schools (3005)	46.7%	3.9%	17.2%	32.1%	50.7%	46.3%	6.0%	20.9%	26.8%	52.3%	47.1%	5.8%	21.5%	25.6%	52.9%	2.2%	0.6%
Hanover Community School Corp (4580)	36.2%	2.9%	12.0%	48.8%	39.1%	33.7%	3.6%	14.9%	47.8%	37.3%	45.3%	4.9%	20.9%	28.9%	50.2%	11.1%	12.9%
Herron Charter (9650)						10.2%	34.1%	4.2%	51.4%	44.4%	50.7%	16.3%	14.9%	18.1%	67.0%		22.6%
Hope Academy (9655)											82.3%	4.6%	10.0%	3.1%	86.9%		
Huntington Co Com Sch Corp (3625)	65.6%	4.7%	22.4%	7.3%	70.3%	56.5%	9.1%	20.2%	14.2%	65.7%	58.2%	8.5%	21.8%	11.5%	66.6%	-3.6%	1.0%
Indianapolis Public Schools (5385)	62.5%	7.1%	22.7%	7.7%	69.6%	54.3%	11.0%	20.4%	14.3%	65.3%	56.9%	10.5%	20.6%	12.1%	67.4%	-2.2%	2.1%

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007				Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007	
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational			Ratio of Student Instr. Exp. To All Exp.
Indpls Lighthouse Charter School (9575)						46.4%	3.7%	49.7%	0.2%	50.1%	27.0%	7.2%	21.8%	44.0%	34.2%		-15.9%
Irvington Community School (9330)						49.2%	3.5%	17.0%	30.3%	52.8%	51.8%	3.7%	14.3%	30.2%	55.5%		2.8%
Jac-Cen-Del Community Sch Corp (6900)	57.8%	5.3%	22.7%	14.2%	63.1%	58.7%	6.0%	23.8%	11.5%	64.7%	60.5%	5.4%	21.2%	12.9%	65.9%	2.8%	1.2%
Jay School Corp (3945)	63.8%	4.0%	22.9%	9.2%	67.9%	59.1%	4.6%	22.1%	14.2%	63.7%	63.3%	5.9%	23.1%	7.7%	69.2%	1.3%	5.5%
Jennings County Schools (4015)	61.9%	5.5%	23.2%	9.4%	67.4%	58.0%	6.2%	24.0%	11.8%	64.2%	59.9%	6.6%	23.2%	10.2%	66.6%	-0.8%	2.4%
John Glenn School Corporation (7150)	65.9%	4.7%	18.8%	10.6%	70.6%	46.3%	4.5%	15.2%	34.0%	50.8%	57.2%	5.5%	17.5%	19.7%	62.7%	-7.9%	11.9%
Joshua Academy (9495)						64.4%	4.9%	25.4%	5.4%	69.3%	61.9%	5.3%	26.1%	6.7%	67.3%		-2.0%
Kankakee Valley School Corp (3785)	59.8%	5.3%	19.9%	15.0%	65.0%	54.5%	6.9%	21.4%	17.2%	61.4%	56.6%	6.7%	21.9%	14.8%	63.3%	-1.8%	1.9%
KIPP Indpls College Preparatory (9400)						50.4%	6.0%	22.7%	20.9%	56.4%	58.7%	6.3%	27.7%	7.3%	65.0%		8.6%
KIPP Lead College Prep Charter (9635)						64.1%	10.5%	21.5%	3.9%	74.6%	57.5%	2.7%	32.2%	7.6%	60.2%		-14.4%
Knox Community School Corp (7525)	58.4%	7.2%	20.2%	14.2%	65.6%	60.2%	5.4%	20.8%	13.7%	65.5%	60.5%	3.9%	19.2%	16.4%	64.4%	-1.2%	-1.1%
Kokomo-Center Twp Con Sch Corp (3500)	57.3%	10.1%	19.7%	12.9%	67.4%	59.0%	9.5%	21.4%	10.1%	68.5%	59.6%	9.4%	20.7%	10.4%	69.0%	1.6%	0.5%
Lafayette School Corporation (7855)	57.5%	6.1%	16.2%	20.1%	63.6%	61.7%	8.3%	18.7%	11.4%	70.0%	61.7%	8.2%	19.1%	11.1%	69.9%	6.2%	-0.1%
Lake Central School Corp (4615)	55.1%	3.1%	25.8%	16.0%	58.2%	59.6%	3.1%	23.6%	13.6%	62.7%	56.7%	2.7%	26.6%	14.0%	59.4%	1.3%	-3.3%
Lake Ridge Schools (4650)	65.9%	4.4%	24.3%	5.5%	70.3%	53.1%	5.3%	20.5%	21.1%	58.4%	60.2%	6.7%	22.8%	10.3%	67.0%	-3.3%	8.5%
Lake Station Community Schools (4680)	57.8%	5.5%	20.9%	15.7%	63.3%	58.4%	6.7%	25.6%	9.4%	65.0%	55.3%	7.1%	22.9%	14.7%	62.4%	-1.0%	-2.7%
Lakeland School Corporation (4535)	61.7%	3.9%	22.3%	12.1%	65.6%	56.7%	3.4%	21.6%	18.2%	60.2%	61.4%	3.6%	22.0%	13.0%	65.0%	-0.6%	4.9%
Lanesville Community School Corp (3160)	57.0%	5.1%	19.2%	18.7%	62.1%	52.6%	7.2%	22.3%	18.0%	59.8%	55.5%	7.1%	21.5%	15.9%	62.6%	0.5%	2.8%
LaPorte Community School Corp (4945)	46.7%	3.7%	18.0%	31.6%	50.4%	49.1%	4.2%	18.7%	28.0%	53.3%	54.6%	4.9%	20.8%	19.7%	59.5%	9.1%	6.2%
Lawrence Early College HS for S&T (9660)											69.0%	3.8%	27.2%	0.0%	72.8%		
Lawrenceburg Com School Corp (1620)	55.9%	4.9%	21.1%	18.1%	60.8%	51.3%	4.9%	23.5%	20.2%	56.2%	54.2%	5.7%	23.8%	16.3%	59.9%	-0.9%	3.7%
Lebanon Community School Corp (0665)	52.2%	4.1%	21.3%	22.4%	56.3%	47.2%	6.0%	23.8%	23.1%	53.2%	46.9%	6.1%	23.3%	23.7%	53.0%	-3.3%	-0.1%
Liberty-Perry Com School Corp (1895)	55.3%	7.8%	19.5%	17.4%	63.1%	57.7%	7.0%	21.7%	13.6%	64.7%	59.8%	7.7%	21.9%	10.6%	67.5%	4.3%	2.8%
Linton-Stockton School Corp (2950)	69.7%	5.6%	18.2%	6.5%	75.3%	60.3%	6.7%	19.2%	13.8%	67.0%	61.0%	7.0%	19.7%	12.3%	68.0%	-7.3%	1.0%
Logansport Community Sch Corp (0875)	61.6%	4.0%	19.7%	14.2%	65.6%	59.8%	3.8%	21.6%	14.4%	63.5%	59.4%	4.3%	21.7%	14.3%	63.6%	-2.1%	0.1%
Loogootee Community Sch Corp (5525)	68.1%	3.8%	18.3%	9.8%	71.9%	68.4%	5.1%	19.3%	7.3%	73.4%	69.1%	7.3%	19.4%	4.3%	76.3%	4.4%	2.9%
M S D Bluffton-Harrison (8445)	63.4%	5.1%	21.9%	9.6%	68.5%	57.6%	5.8%	21.1%	15.5%	63.4%	57.8%	4.9%	21.4%	15.9%	62.7%	-5.8%	-0.8%
M S D Boone Township (6460)	67.2%	5.0%	17.4%	10.5%	72.2%	33.8%	2.7%	15.6%	47.9%	36.5%	46.5%	3.8%	20.8%	28.8%	50.3%	-21.9%	13.8%
M S D Decatur Township (5300)	55.3%	5.9%	20.5%	18.4%	61.2%	53.3%	6.9%	26.6%	13.2%	60.2%	49.6%	6.6%	25.0%	18.8%	56.2%	-5.0%	-4.0%
M S D Lawrence Township (5330)	55.4%	6.2%	16.5%	22.0%	61.5%	54.5%	4.9%	17.6%	23.0%	59.4%	55.7%	3.9%	19.4%	21.0%	59.6%	-1.9%	0.2%
M S D Martinsville Schools (5925)	61.7%	5.3%	22.2%	10.8%	67.0%	56.0%	6.4%	26.7%	11.0%	62.4%	58.4%	6.7%	24.8%	10.2%	65.1%	-2.0%	2.7%
M S D Mount Vernon (6590)	55.2%	4.5%	21.3%	19.0%	59.7%	52.5%	4.8%	23.3%	19.4%	57.2%	51.2%	4.9%	23.1%	20.8%	56.1%	-3.6%	-1.1%
M S D North Posey Co Schools (6600)	61.5%	3.1%	17.5%	17.8%	64.6%	59.7%	6.0%	17.5%	16.8%	65.7%	58.8%	5.9%	17.3%	18.0%	64.7%	0.1%	-1.0%
M S D of New Durham Township (4860)	66.4%	7.4%	25.3%	0.8%	73.9%	54.6%	12.2%	18.2%	15.0%	66.8%	49.4%	12.6%	20.5%	17.5%	62.0%	-11.9%	-4.8%
M S D Perry Township (5340)	56.3%	5.6%	19.2%	18.8%	61.9%	52.4%	7.1%	21.6%	18.9%	59.5%	54.3%	6.9%	21.7%	17.2%	61.2%	-0.7%	1.7%
M S D Pike Township (5350)	48.2%	5.1%	18.8%	27.9%	53.3%	52.4%	7.9%	18.6%	21.2%	60.3%	45.8%	10.0%	17.5%	26.8%	55.7%	2.4%	-4.6%
M S D Shakamak Schools (2960)	63.9%	4.8%	18.2%	13.2%	68.7%	64.6%	6.9%	19.8%	8.7%	71.5%	68.5%	5.3%	18.3%	7.8%	73.8%	5.2%	2.3%
M S D Southwest Allen County (0125)	55.4%	5.4%	18.1%	21.2%	60.8%	52.6%	5.5%	17.4%	24.5%	58.0%	54.3%	6.4%	16.3%	23.0%	60.7%	0.0%	2.7%

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007					Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
M S D Steuben County (7615)	51.5%	6.5%	22.1%	19.9%	58.0%	47.3%	7.2%	22.8%	22.7%	54.4%	48.1%	8.5%	20.9%	22.5%	56.6%	-1.4%	2.1%
M S D Wabash County Schools (8050)	66.6%	4.4%	18.4%	10.7%	70.9%	62.0%	6.8%	17.5%	13.7%	68.8%	62.9%	6.7%	17.5%	12.9%	69.6%	-1.3%	0.8%
M S D Warren County (8115)	57.1%	3.5%	21.6%	17.8%	60.6%	55.6%	5.4%	24.9%	14.1%	60.9%	52.6%	5.0%	27.8%	14.6%	57.6%	-3.0%	-3.4%
M S D Warren Township (5360)	58.2%	8.4%	22.4%	11.0%	66.6%	50.5%	8.7%	20.7%	20.1%	59.2%	48.3%	8.1%	18.6%	25.0%	56.4%	-10.2%	-2.8%
M S D Washington Township (5370)	52.4%	7.9%	21.8%	17.9%	60.3%	60.2%	7.5%	22.2%	10.1%	67.7%	56.7%	9.3%	21.2%	12.8%	66.0%	5.7%	-1.8%
M S D Wayne Township (5375)	60.1%	4.5%	26.3%	9.1%	64.7%	51.5%	5.5%	18.4%	24.6%	57.0%	48.2%	5.3%	19.9%	26.6%	53.5%	-11.2%	-3.5%
Maconaquah School Corp (5615)	61.2%	6.0%	21.2%	11.7%	67.1%	56.8%	7.5%	19.9%	15.8%	64.3%	58.7%	8.0%	20.8%	12.5%	66.6%	-0.5%	2.3%
Madison Consolidated Schools (3995)	62.6%	5.3%	19.9%	12.1%	67.9%	58.9%	5.9%	17.6%	17.6%	64.8%	52.4%	14.2%	16.5%	16.8%	66.6%	-1.3%	1.8%
Madison-Grant United Sch Corp (2825)	62.8%	3.8%	23.0%	10.5%	66.5%	66.1%	4.2%	19.3%	10.3%	70.4%	62.9%	5.6%	19.5%	12.0%	68.5%	1.9%	-1.9%
Manchester Community Schools (8045)	53.0%	4.5%	18.0%	24.5%	57.5%	53.7%	4.7%	22.1%	19.5%	58.4%	51.6%	4.5%	23.7%	20.2%	56.1%	-1.4%	-2.3%
Marion Community Schools (2865)	63.5%	6.0%	24.0%	6.4%	69.5%	58.6%	5.5%	23.0%	12.9%	64.1%	60.7%	6.4%	23.5%	9.4%	67.1%	-2.4%	3.0%
Medora Community School Corp (3640)	65.6%	6.6%	12.4%	15.5%	72.2%	62.1%	7.6%	16.1%	14.2%	69.7%	64.4%	7.5%	14.3%	13.8%	71.9%	-0.3%	2.1%
Merrillville Community School (4600)	50.9%	2.7%	23.2%	23.2%	53.6%	45.9%	6.0%	19.9%	28.2%	52.0%	46.2%	6.1%	20.2%	27.5%	52.3%	-1.3%	0.3%
Michigan City Area Schools (4925)	61.0%	4.8%	21.8%	12.4%	65.8%	54.7%	6.7%	25.4%	13.3%	61.4%	52.6%	7.2%	24.1%	16.2%	59.7%	-6.1%	-1.6%
Middlebury Community Schools (2275)	54.4%	4.2%	23.5%	18.0%	58.5%	50.6%	4.1%	26.8%	18.5%	54.8%	51.6%	4.3%	27.8%	16.3%	55.9%	-2.7%	1.1%
Milan Community Schools (6910)	60.0%	5.7%	22.5%	11.7%	65.8%	61.7%	7.2%	22.1%	9.0%	68.9%	61.5%	5.6%	23.5%	9.4%	67.1%	1.3%	-1.8%
Mill Creek Community Sch Corp (3335)	43.7%	4.1%	18.9%	33.3%	47.8%	32.6%	3.9%	14.9%	48.6%	36.5%	44.7%	5.8%	20.3%	29.2%	50.5%	2.7%	14.0%
Mississinewa Community School Corp (2855)	67.2%	5.3%	20.4%	7.2%	72.4%	66.0%	6.5%	16.1%	11.5%	72.4%	66.3%	6.8%	17.3%	9.6%	73.1%	0.7%	0.7%
Mitchell Community Schools (5085)	62.1%	3.0%	21.7%	13.2%	65.1%	44.0%	3.7%	14.6%	37.7%	47.7%	57.0%	3.9%	18.9%	20.2%	60.9%	-4.2%	13.2%
Monroe Central School Corp (6820)	62.3%	3.8%	21.9%	12.0%	66.2%	64.1%	5.3%	19.9%	10.6%	69.5%	62.7%	5.1%	21.7%	10.4%	67.9%	1.7%	-1.6%
Monroe County Com Sch Corp (5740)	49.6%	5.7%	19.7%	25.0%	55.2%	51.8%	7.1%	24.5%	16.7%	58.9%	54.9%	7.2%	24.3%	13.5%	62.2%	6.9%	3.3%
Monroe-Gregg School District (5900)	58.5%	4.6%	23.8%	13.1%	63.0%	41.9%	4.9%	20.4%	32.8%	46.8%	43.2%	5.5%	20.8%	30.4%	48.8%	-14.3%	1.9%
Montessori Academy @ Geist (9665)						8.2%	0.0%	91.8%	0.0%	8.2%	57.7%	8.7%	22.2%	11.4%	66.4%		58.2%
Mooreville Con School Corp (5930)	56.7%	4.5%	19.8%	19.1%	61.1%	54.5%	5.1%	24.5%	15.9%	59.6%	55.2%	5.0%	24.5%	15.4%	60.1%	-1.0%	0.6%
Mt Pleasant Twp Com Sch Corp (1910)	58.1%	5.1%	22.9%	13.9%	63.2%	50.9%	5.7%	23.7%	19.8%	56.5%	52.1%	5.6%	23.7%	18.6%	57.6%	-5.6%	1.1%
Mt Vernon Community Sch Corp (3135)	51.9%	3.7%	20.9%	23.5%	55.6%	52.4%	4.6%	23.0%	20.0%	57.0%	56.3%	4.6%	20.9%	18.2%	60.8%	5.2%	3.8%
Muncie Community Schools (1970)	58.2%	6.0%	27.2%	8.6%	64.2%	53.6%	5.7%	30.2%	10.5%	59.3%	51.8%	6.4%	17.6%	24.2%	58.2%	-6.0%	-1.1%
Nettle Creek School Corp (8305)	63.2%	5.0%	22.6%	9.1%	68.2%	56.5%	5.9%	23.2%	14.5%	62.4%	58.7%	6.7%	22.5%	12.0%	65.4%	-2.8%	3.0%
New Albany-Floyd Co Con Sch (2400)	52.1%	10.0%	16.9%	21.0%	62.1%	51.2%	5.3%	21.3%	22.2%	56.5%	53.0%	5.3%	21.1%	20.6%	58.2%	-3.9%	1.7%
New Castle Community Sch Corp (3445)	65.1%	5.3%	20.3%	9.3%	70.4%	60.4%	5.0%	24.0%	10.6%	65.4%	58.4%	6.0%	23.5%	12.2%	64.4%	-6.0%	-1.0%
New Community School (9340)						61.7%	15.8%	18.2%	4.3%	77.5%	60.6%	14.8%	22.1%	2.6%	75.3%		-2.2%
New Harmony Town & Twp Con Sch (6610)	64.0%	9.8%	18.0%	7.8%	73.9%	63.3%	10.9%	20.1%	5.8%	74.2%	57.5%	11.3%	17.3%	13.8%	68.9%	-5.2%	-5.3%
New Prairie United School Corp (4805)	48.6%	3.7%	18.3%	29.4%	52.3%	55.0%	4.8%	24.0%	16.2%	59.9%	53.0%	4.7%	22.1%	20.2%	57.7%	5.4%	-2.2%
Nineveh-Hensley-Jackson United (4255)	55.6%	4.0%	22.8%	17.6%	59.6%	52.0%	6.0%	21.9%	20.0%	58.1%	52.4%	5.9%	23.5%	18.2%	58.3%	-1.3%	0.2%
Noblesville Schools (3070)	54.6%	3.9%	18.7%	22.8%	58.5%	49.8%	5.0%	19.2%	26.0%	54.9%	53.4%	5.5%	20.6%	20.5%	58.9%	0.4%	4.0%
North Adams Community Schools (0025)	58.9%	7.4%	23.0%	10.7%	66.3%	49.9%	8.7%	23.3%	18.0%	58.6%	50.5%	8.0%	23.3%	18.3%	58.4%	-7.9%	-0.2%
North Daviess Com Schools (1375)	65.7%	3.7%	21.3%	9.3%	69.4%	56.3%	7.3%	19.6%	16.7%	63.6%	55.3%	6.8%	20.6%	17.3%	62.1%	-7.3%	-1.5%
North Gibson School Corp (2735)	59.4%	4.7%	25.9%	10.0%	64.1%	55.7%	7.9%	25.3%	11.1%	63.6%	53.6%	7.0%	25.6%	13.8%	60.6%	-3.6%	-3.1%

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007					Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
North Harrison Com School Corp (3180)	56.3%	4.2%	23.6%	15.9%	60.5%	57.9%	5.5%	22.8%	13.9%	63.4%	60.2%	5.7%	21.5%	12.7%	65.8%	5.4%	2.5%
North Judson-San Pierre Sch Corp (7515)	58.8%	4.2%	21.2%	15.8%	62.9%	57.7%	7.4%	24.2%	10.7%	65.1%	55.0%	6.7%	25.6%	12.8%	61.6%	-1.3%	-3.5%
North Knox School Corp (4315)	65.6%	4.0%	22.4%	8.0%	69.6%	61.7%	3.2%	23.5%	11.6%	64.9%	61.2%	3.3%	24.2%	11.3%	64.5%	-5.1%	-0.4%
North Lawrence Com Schools (5075)	56.5%	3.0%	26.8%	13.6%	59.5%	53.0%	3.5%	22.3%	21.2%	56.5%	53.5%	3.5%	22.8%	20.3%	56.9%	-2.6%	0.4%
North Miami Community Schools (5620)	63.8%	3.6%	22.0%	10.6%	67.4%	51.2%	6.8%	27.3%	14.7%	58.0%	58.9%	7.8%	24.2%	9.1%	66.7%	-0.7%	8.7%
North Montgomery Com Sch Corp (5835)	50.5%	4.3%	21.9%	23.3%	54.8%	46.1%	8.2%	23.4%	22.4%	54.2%	44.5%	8.9%	23.0%	23.5%	53.5%	-1.4%	-0.8%
North Newton School Corp (5945)	57.6%	4.2%	27.6%	10.5%	61.8%	63.0%	4.0%	22.4%	10.5%	67.0%	53.4%	5.1%	25.6%	15.9%	58.5%	-3.4%	-8.6%
North Putnam Community Schools (6715)	58.4%	4.3%	23.7%	13.7%	62.6%	59.7%	5.2%	23.2%	11.9%	64.9%	60.2%	5.5%	21.6%	12.7%	65.7%	3.1%	0.9%
North Spencer County Sch Corp (7385)	60.5%	3.3%	17.7%	18.5%	63.8%	59.7%	4.9%	19.7%	15.7%	64.6%	57.6%	4.8%	22.1%	15.5%	62.4%	-1.4%	-2.2%
North Vermillion Com Sch Corp (8010)	51.3%	4.3%	21.0%	23.4%	55.6%	53.2%	6.8%	25.1%	14.9%	60.0%	51.7%	7.5%	23.1%	17.7%	59.2%	3.6%	-0.8%
North West Hendricks Schools (3295)	52.6%	4.6%	24.0%	18.7%	57.3%	49.9%	6.4%	24.6%	19.0%	56.4%	50.5%	6.4%	25.3%	17.8%	56.8%	-0.4%	0.5%
North White School Corp (8515)	47.2%	3.9%	17.8%	31.1%	51.1%	55.7%	5.6%	19.9%	18.8%	61.3%	51.3%	5.5%	19.3%	23.9%	56.8%	5.7%	-4.5%
Northeast Dubois Co Sch Corp (2040)	54.6%	6.6%	20.3%	18.4%	61.2%	64.6%	6.3%	18.5%	10.6%	70.9%	57.3%	7.1%	21.7%	13.9%	64.4%	3.2%	-6.5%
Northeast School Corp (7645)	60.9%	3.1%	22.3%	13.7%	64.1%	63.3%	5.4%	25.4%	5.9%	68.7%	69.0%	4.8%	21.5%	4.7%	73.8%	9.7%	5.1%
Northeastern Wayne Schools (8375)	62.9%	4.4%	19.2%	13.5%	67.3%	60.6%	4.1%	18.9%	16.3%	64.7%	47.2%	3.8%	15.4%	33.5%	51.0%	-16.2%	-13.7%
Northern Com Sch Tipton Co (7935)	60.2%	5.4%	21.4%	12.9%	65.6%	52.5%	6.6%	23.8%	17.1%	59.1%	53.1%	6.3%	23.9%	16.6%	59.5%	-6.2%	0.4%
Northern Wells Com Schools (8435)	56.3%	6.3%	24.3%	13.1%	62.6%	53.9%	10.2%	22.3%	13.6%	64.1%	55.4%	10.4%	22.3%	11.9%	65.8%	3.2%	1.7%
Northwest Allen County Schools (0225)	57.4%	5.5%	18.8%	18.3%	63.0%	53.9%	7.1%	17.9%	21.1%	61.0%	55.6%	7.5%	18.2%	18.7%	63.1%	0.1%	2.1%
Northwestern Con School Corp (7350)	62.3%	4.4%	22.3%	11.0%	66.7%	56.5%	4.6%	21.9%	17.0%	61.1%	52.3%	4.8%	20.0%	22.9%	57.1%	-9.6%	-4.0%
Northwestern School Corp (3470)	60.2%	3.0%	23.5%	13.3%	63.2%	51.7%	7.7%	23.1%	17.5%	59.4%	51.2%	6.9%	24.9%	17.0%	58.1%	-5.1%	-1.3%
Oak Hill United School Corp (5625)	58.5%	4.4%	24.4%	12.8%	62.9%	57.9%	7.1%	21.6%	13.3%	65.1%	47.2%	5.9%	19.9%	27.1%	53.1%	-9.8%	-12.0%
Options Charter Sch - Noblesville (9640)											61.3%	5.4%	13.3%	20.0%	66.7%		
Options Charter School - Carmel (9325)						62.4%	7.9%	25.9%	3.7%	70.4%	65.6%	8.2%	14.6%	11.6%	73.8%		3.4%
Oregon-Davis School Corp (7495)	58.7%	5.3%	21.2%	14.8%	64.0%	55.3%	5.5%	20.5%	18.6%	60.9%	60.9%	5.8%	18.7%	14.6%	66.7%	2.7%	5.8%
Orleans Community Schools (6145)	61.2%	5.1%	21.5%	12.3%	66.3%	58.6%	4.2%	17.6%	19.7%	62.8%	58.7%	4.4%	19.3%	17.6%	63.1%	-3.2%	0.3%
Paoli Community School Corp (6155)	65.9%	5.1%	20.1%	8.9%	71.0%	57.6%	4.8%	16.0%	21.5%	62.4%	65.1%	5.8%	19.6%	9.5%	70.9%	-0.1%	8.5%
Penn-Harris-Madison Sch Corp (7175)	45.8%	5.9%	21.7%	26.5%	51.7%	52.4%	7.4%	22.2%	18.0%	59.8%	53.6%	7.3%	21.7%	17.4%	60.9%	9.1%	1.1%
Perry Central Com Schools Corp (6325)	65.7%	4.8%	21.8%	7.7%	70.5%	61.2%	8.1%	22.1%	8.7%	69.2%	62.4%	6.3%	22.1%	9.2%	68.7%	-1.8%	-0.5%
Peru Community Schools (5635)	60.0%	3.5%	16.6%	20.0%	63.5%	47.4%	4.0%	13.9%	34.8%	51.3%	59.0%	5.1%	16.9%	19.0%	64.1%	0.6%	12.8%
Pike County School Corp (6445)	63.6%	3.4%	24.6%	8.4%	67.0%	52.3%	5.2%	25.5%	16.9%	57.6%	52.9%	5.7%	26.1%	15.3%	58.6%	-8.4%	1.0%
Pioneer Regional School Corp (0775)	66.3%	4.2%	23.9%	5.6%	70.5%	61.8%	4.5%	22.6%	11.1%	66.3%	55.5%	5.3%	25.2%	13.9%	60.8%	-9.6%	-5.4%
Plainfield Community Sch Corp (3330)	53.7%	5.1%	19.5%	21.8%	58.7%	49.0%	7.8%	20.5%	22.7%	56.8%	44.2%	7.9%	17.7%	30.1%	52.2%	-6.6%	-4.6%
Plymouth Community School Corp (5485)	54.5%	3.9%	20.9%	20.7%	58.4%	43.6%	5.0%	16.8%	34.6%	48.6%	52.1%	5.6%	19.8%	22.5%	57.7%	-0.7%	9.1%
Portage Township Schools (6550)	61.0%	3.9%	25.4%	9.6%	64.9%	59.4%	3.3%	26.8%	10.6%	62.6%	61.9%	2.9%	24.6%	10.6%	64.8%	-0.1%	2.2%
Porter Township School Corp (6520)	41.6%	3.8%	18.7%	35.9%	45.3%	48.9%	4.2%	26.7%	20.2%	53.1%	46.0%	5.1%	30.1%	18.8%	51.1%	5.7%	-2.0%
Prairie Heights Com Sch Corp (4515)	57.3%	3.7%	26.0%	13.0%	61.0%	57.6%	5.0%	24.4%	12.9%	62.6%	53.0%	5.2%	22.6%	19.3%	58.1%	-2.8%	-4.5%
Prairie Township Schools (4880)	84.1%	0.0%	15.9%	0.0%	84.1%	86.9%	0.6%	12.5%	0.0%	87.5%	31.9%	3.1%	65.0%	0.0%	35.0%	-49.1%	-52.5%
Randolph Central School Corp (6825)	63.0%	5.4%	20.7%	10.9%	68.4%	62.0%	4.5%	20.4%	13.1%	66.5%	62.8%	4.6%	21.1%	11.5%	67.4%	-1.0%	0.9%

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007					Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
Randolph Eastern School Corp (6835)	65.6%	6.3%	19.4%	8.8%	71.8%	62.0%	6.7%	18.8%	12.6%	68.7%	44.7%	5.0%	15.5%	34.8%	49.7%	-22.1%	-18.9%
Randolph Southern School Corp (6805)	63.7%	6.2%	21.9%	8.2%	69.9%	59.7%	8.1%	24.5%	7.7%	67.8%	59.4%	8.0%	25.5%	7.1%	67.4%	-2.5%	-0.4%
Rensselaer Central School Corp (3815)	56.8%	4.7%	25.0%	13.2%	61.5%	59.2%	5.1%	24.3%	11.4%	64.3%	58.6%	4.7%	23.4%	13.3%	63.3%	1.6%	-1.0%
Richland-Bean Blossom C S C (5705)	63.4%	5.1%	20.2%	11.3%	68.6%	56.9%	5.9%	21.2%	16.1%	62.7%	57.6%	5.7%	21.3%	15.4%	63.3%	-5.3%	0.6%
Richmond Community School (8385)	64.5%	6.4%	19.3%	9.8%	70.9%	61.1%	9.5%	19.9%	9.5%	70.6%	59.6%	10.4%	20.6%	9.4%	70.0%	-0.9%	-0.6%
Rising Sun-Ohio Co Com (6080)	73.9%	5.5%	15.3%	5.3%	79.4%	69.6%	5.9%	20.4%	4.0%	75.5%	69.6%	6.3%	20.2%	3.8%	76.0%	-3.4%	0.4%
River Forest Community Sch Corp (4590)	63.4%	6.0%	22.0%	8.5%	69.4%	45.1%	5.5%	22.6%	26.7%	50.7%	31.4%	4.4%	15.9%	48.2%	35.8%	-33.6%	-14.8%
Rochester Community Sch Corp (2645)	60.8%	5.8%	19.5%	13.9%	66.6%	55.7%	9.0%	20.4%	14.9%	64.7%	55.0%	10.1%	19.3%	15.6%	65.1%	-1.5%	0.3%
Rockville Community School Corp (6300)	59.5%	4.3%	19.8%	16.4%	63.7%	52.7%	7.8%	17.1%	22.4%	60.5%	51.7%	7.1%	18.3%	23.0%	58.8%	-5.0%	-1.7%
Rossville Con School District (1180)	63.7%	5.4%	20.5%	10.4%	69.1%	57.1%	7.6%	20.3%	15.0%	64.7%	56.6%	8.7%	21.0%	13.6%	65.3%	-3.8%	0.6%
Rural Community Schools Inc (9465)						85.1%	3.7%	11.2%	0.0%	88.8%	72.9%	5.9%	17.6%	0.0%	78.9%		-7.0%
Rush County Schools (6995)	64.6%	3.7%	23.2%	8.5%	68.3%	59.7%	4.6%	25.2%	10.5%	64.3%	60.5%	4.7%	24.2%	10.6%	65.2%	-3.1%	0.9%
Salem Community Schools (8205)	67.8%	5.0%	22.9%	4.4%	72.8%	58.2%	5.9%	19.4%	16.5%	64.1%	58.3%	5.7%	20.2%	15.8%	64.0%	-8.8%	-0.1%
School City of East Chicago (4670)	47.2%	7.4%	19.3%	26.0%	54.7%	48.0%	11.9%	20.6%	19.4%	59.9%	45.5%	12.2%	21.8%	20.6%	57.6%	3.0%	-2.3%
School City of Hammond (4710)	62.3%	4.8%	24.6%	8.3%	67.1%	55.9%	8.9%	20.7%	14.5%	64.8%	55.6%	9.5%	20.1%	14.8%	65.1%	-1.9%	0.3%
School City of Hobart (4730)	60.9%	7.8%	20.2%	11.1%	68.7%	43.9%	6.7%	17.7%	31.7%	50.6%	53.7%	8.8%	21.1%	16.4%	62.5%	-6.2%	11.8%
School City of Mishawaka (7200)	69.1%	5.5%	16.2%	9.2%	74.6%	61.8%	7.3%	17.6%	13.3%	69.1%	63.7%	7.1%	16.7%	12.5%	70.8%	-3.8%	1.7%
School Town of Highland (4720)	58.5%	5.7%	22.0%	13.8%	64.2%	55.7%	6.3%	26.5%	11.5%	62.0%	53.0%	6.5%	27.6%	12.9%	59.5%	-4.7%	-2.5%
School Town of Munster (4740)	38.4%	2.7%	14.6%	44.4%	41.0%	52.6%	4.4%	20.3%	22.7%	57.0%	52.0%	4.2%	22.6%	21.2%	56.2%	15.2%	-0.8%
School Town of Speedway (5400)	61.1%	2.2%	19.4%	17.3%	63.3%	65.1%	3.7%	20.2%	11.0%	68.8%	61.2%	3.8%	17.9%	17.0%	65.0%	1.8%	-3.8%
Scott County School District 1 (7230)	65.5%	7.1%	18.6%	8.8%	72.6%	59.9%	5.5%	18.7%	15.9%	65.4%	59.3%	6.4%	20.8%	13.5%	65.8%	-6.9%	0.4%
Scott County School District 2 (7255)	63.5%	5.0%	21.1%	10.3%	68.5%	56.1%	6.1%	22.5%	15.3%	62.2%	53.8%	5.7%	22.5%	18.0%	59.5%	-9.0%	-2.7%
SE Neighborhood Sch of Excellence (9485)						43.0%	14.9%	40.4%	1.7%	57.9%	49.0%	11.0%	35.1%	4.9%	60.0%		2.2%
Seymour Community Schools (3675)	55.3%	4.5%	19.4%	20.7%	59.8%	57.4%	5.9%	18.7%	17.9%	63.3%	59.5%	7.7%	18.7%	14.2%	67.2%	7.3%	3.8%
Shelby Eastern Schools (7285)	62.7%	4.7%	19.4%	13.1%	67.4%	53.4%	5.6%	19.9%	21.1%	59.0%	55.2%	4.4%	21.9%	18.5%	59.6%	-7.8%	0.6%
Shelbyville Central Schools (7365)	62.0%	3.0%	21.4%	13.5%	65.0%	55.6%	3.9%	20.1%	20.4%	59.5%	50.8%	4.8%	18.8%	25.7%	55.5%	-9.5%	-4.0%
Shenandoah School Corporation (3435)	57.6%	4.3%	21.5%	16.5%	62.0%	55.4%	5.5%	22.0%	17.1%	60.9%	55.2%	5.3%	20.9%	18.6%	60.5%	-1.4%	-0.4%
Sheridan Community Schools (3055)	65.7%	3.5%	24.6%	6.2%	69.2%	57.0%	8.7%	25.5%	8.9%	65.7%	56.3%	8.4%	27.4%	7.9%	64.7%	-4.5%	-0.9%
Shoals Community School Corp (5520)	63.3%	4.8%	21.6%	10.3%	68.1%	53.1%	6.6%	21.3%	19.0%	59.7%	55.4%	8.5%	22.9%	13.3%	63.9%	-4.2%	4.2%
Signature School Inc (9315)						82.7%	6.4%	10.2%	0.7%	89.1%	77.1%	7.1%	14.6%	1.1%	84.2%		-4.9%
Smith-Green Community Schools (8625)	58.0%	6.6%	22.8%	12.6%	64.6%	58.4%	9.2%	18.0%	14.4%	67.5%	59.0%	8.8%	21.7%	10.5%	67.8%	3.2%	0.3%
South Adams Schools (0035)	61.6%	5.7%	22.7%	10.0%	67.2%	56.0%	7.5%	23.2%	13.3%	63.5%	59.1%	7.0%	20.4%	13.5%	66.1%	-1.1%	2.6%
South Bend Community Sch Corp (7205)	60.2%	5.3%	20.8%	13.7%	65.5%	54.7%	6.1%	20.2%	19.1%	60.8%	58.9%	6.6%	22.0%	12.5%	65.5%	0.0%	4.7%
South Central Com School Corp (4940)	56.7%	6.1%	25.0%	12.2%	62.8%	46.6%	5.5%	23.2%	24.8%	52.1%	56.7%	6.4%	24.1%	12.7%	63.2%	0.4%	11.1%
South Dearborn Com School Corp (1600)	62.5%	2.8%	20.5%	14.3%	65.3%	64.0%	3.8%	20.0%	12.3%	67.7%	54.6%	3.2%	18.6%	23.6%	57.8%	-7.5%	-9.9%
South Gibson School Corp (2765)	58.1%	2.0%	18.0%	22.0%	60.1%	54.6%	6.6%	22.1%	16.8%	61.2%	52.6%	6.9%	21.9%	18.6%	59.5%	-0.6%	-1.6%
South Harrison Com Schools (3190)	58.2%	4.1%	23.7%	14.1%	62.2%	54.9%	7.2%	18.2%	19.7%	62.1%	57.6%	6.0%	17.0%	19.4%	63.6%	1.4%	1.6%
South Henry School Corp (3415)	59.1%	4.9%	30.0%	6.0%	64.0%	62.3%	4.6%	24.9%	8.2%	66.9%	61.8%	6.4%	24.1%	7.6%	68.1%	4.3%	1.3%

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007					Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
South Knox School Corp (4325)	63.6%	5.4%	26.2%	4.8%	69.0%	53.4%	6.8%	20.4%	19.3%	60.2%	51.6%	6.6%	20.5%	21.2%	58.3%	-10.7%	-2.0%
South Madison Com Sch Corp (5255)	45.5%	3.0%	15.0%	36.5%	48.5%	48.6%	5.5%	17.4%	28.5%	54.1%	49.3%	5.2%	19.3%	26.2%	54.5%	5.9%	0.4%
South Montgomery Com Sch Corp (5845)	56.4%	2.6%	21.3%	19.7%	59.0%	36.9%	3.1%	22.4%	37.5%	40.1%	45.2%	3.7%	21.5%	29.7%	48.9%	-10.1%	8.8%
South Newton School Corp (5995)	43.7%	4.3%	19.6%	32.3%	48.1%	52.1%	6.5%	22.2%	19.2%	58.6%	51.6%	6.0%	22.5%	19.9%	57.6%	9.6%	-1.0%
South Putnam Community Schools (6705)	57.0%	4.3%	21.1%	17.6%	61.3%	47.0%	7.0%	17.9%	28.2%	53.9%	36.8%	3.9%	44.2%	15.1%	40.7%	-20.6%	-13.2%
South Ripley Com Sch Corp (6865)	64.9%	4.1%	22.1%	8.9%	69.0%	62.1%	7.8%	23.5%	6.7%	69.8%	61.5%	7.4%	23.3%	7.8%	68.9%	-0.1%	-0.9%
South Spencer County Sch Corp (7445)	61.7%	3.0%	21.8%	13.6%	64.6%	53.9%	4.9%	19.7%	21.4%	58.9%	50.3%	4.6%	19.6%	25.6%	54.9%	-9.8%	-4.0%
South Vermillion Com Sch Corp (8020)	57.1%	3.9%	20.9%	18.1%	61.0%	53.1%	4.7%	24.1%	18.1%	57.8%	56.4%	5.0%	23.7%	14.9%	61.3%	0.4%	3.6%
Southeast Dubois Co Sch Corp (2100)	54.4%	3.7%	16.6%	25.2%	58.1%	53.7%	5.2%	17.2%	23.9%	59.0%	57.7%	5.5%	19.4%	17.4%	63.2%	5.1%	4.3%
Southeast Fountain School Corp (2455)	62.4%	4.2%	23.9%	9.5%	66.6%	50.7%	3.8%	31.7%	13.7%	54.6%	53.5%	4.0%	23.2%	19.3%	57.5%	-9.2%	2.9%
Southeastern School Corp (0815)	65.0%	3.6%	22.1%	9.3%	68.6%	61.1%	3.4%	25.1%	10.3%	64.6%	60.4%	3.4%	26.2%	10.0%	63.9%	-4.8%	-0.7%
Southern Hancock Co Com Sch Corp (3115)	55.5%	5.0%	24.3%	15.2%	60.5%	48.4%	3.3%	25.4%	22.9%	51.7%	46.0%	3.4%	24.1%	26.6%	49.4%	-11.2%	-2.3%
Southern Wells Com Schools (8425)	62.6%	5.6%	24.6%	7.0%	68.2%	60.4%	8.4%	27.0%	4.2%	68.8%	60.1%	8.2%	24.0%	7.7%	68.3%	0.0%	-0.4%
Southwest Dubois Co Sch Corp (2110)	66.3%	4.4%	17.5%	11.7%	70.7%	57.8%	11.0%	17.9%	13.4%	68.7%	58.1%	12.2%	17.2%	12.5%	70.3%	-0.5%	1.5%
Southwest Parke Com Sch Corp (6260)	56.1%	4.7%	22.3%	16.9%	60.8%	51.5%	4.7%	22.9%	20.9%	56.2%	54.5%	5.3%	23.8%	16.4%	59.8%	-1.0%	3.6%
Southwest School Corp (7715)	58.6%	1.7%	19.9%	19.7%	60.3%	53.6%	4.1%	23.3%	19.0%	57.7%	55.9%	5.1%	23.3%	15.7%	61.0%	0.7%	3.3%
Southwestern Con Sch Shelby Co (7360)	59.0%	5.1%	24.5%	11.4%	64.1%	47.4%	6.3%	22.6%	23.7%	53.7%	53.9%	6.7%	24.7%	14.7%	60.6%	-3.5%	7.0%
Southwestern-Jefferson Co Con (4000)	59.9%	3.8%	22.4%	13.9%	63.7%	65.0%	5.2%	22.4%	7.3%	70.3%	59.9%	6.1%	24.9%	9.1%	66.0%	2.3%	-4.3%
Spencer-Owen Community Schools (6195)	63.1%	3.9%	19.1%	13.9%	67.1%	55.8%	4.4%	21.7%	18.1%	60.1%	58.1%	4.4%	22.9%	14.6%	62.5%	-4.6%	2.3%
Springs Valley Com School Corp (6160)	60.8%	5.2%	22.4%	11.5%	66.1%	61.1%	7.3%	22.1%	9.4%	68.5%	59.6%	7.1%	22.4%	10.9%	66.7%	0.6%	-1.8%
Sunman-Dearborn Com Sch Corp (1560)	62.3%	5.9%	20.0%	11.8%	68.2%	56.8%	5.2%	19.9%	18.2%	61.9%	53.0%	4.8%	18.2%	24.0%	57.7%	-10.5%	-4.2%
Switzerland County School Corp (7775)	50.9%	3.1%	20.2%	25.9%	54.0%	61.8%	6.4%	24.3%	7.5%	68.2%	63.1%	6.2%	23.7%	6.9%	69.3%	15.4%	1.1%
Taylor Community School Corp (3460)	65.4%	4.3%	18.1%	12.3%	69.7%	57.8%	5.8%	20.3%	16.1%	63.6%	56.1%	6.2%	21.6%	16.1%	62.3%	-7.4%	-1.3%
Tell City-Troy Twp School Corp (6350)	66.2%	4.4%	18.2%	11.2%	70.6%	68.6%	5.2%	12.6%	13.6%	73.8%	58.9%	5.2%	17.9%	18.0%	64.1%	-6.6%	-9.7%
Thea Bowman Leadership Academy (9460)						60.0%	19.8%	17.1%	3.1%	79.8%	64.4%	14.1%	17.3%	4.3%	78.5%		-1.3%
Timothy L Johnson Academy (9350)						52.1%	14.7%	28.1%	1.7%	66.8%	45.6%	15.9%	30.4%	2.2%	61.5%		-3.8%
Tippecanoe School Corp (7865)	54.7%	3.4%	19.7%	22.2%	58.1%	51.1%	4.2%	19.2%	25.5%	55.4%	52.9%	4.4%	18.8%	24.0%	57.2%	-0.9%	1.9%
Tippecanoe Valley School Corp (4445)	58.0%	6.6%	23.1%	12.3%	64.6%	53.9%	10.8%	19.0%	16.3%	64.7%	53.5%	11.0%	18.9%	16.6%	64.5%	-0.1%	-0.2%
Tipton Community School Corp (7945)	58.5%	4.3%	22.0%	15.1%	62.9%	55.9%	4.6%	23.2%	16.3%	60.5%	55.7%	4.9%	21.8%	17.6%	60.6%	-2.3%	0.1%
Tri-County School Corp (8535)	64.4%	4.8%	22.8%	8.1%	69.1%	48.9%	7.1%	22.5%	21.5%	56.0%	52.2%	7.6%	18.4%	21.8%	59.8%	-9.3%	3.8%
Tri-Creek School Corp (4645)	57.2%	4.6%	24.3%	13.9%	61.7%	44.6%	4.7%	18.1%	32.6%	49.3%	42.4%	5.5%	29.5%	22.7%	47.8%	-13.9%	-1.5%
Triton School Corporation (5495)	57.2%	5.5%	23.3%	14.0%	62.7%	57.9%	7.0%	22.5%	12.6%	65.0%	59.2%	7.4%	19.9%	13.5%	66.6%	3.9%	1.6%
Turkey Run Community Sch Corp (6310)	61.8%	6.5%	21.5%	10.2%	68.3%	53.1%	7.4%	21.1%	18.4%	60.5%	54.1%	6.6%	23.2%	16.1%	60.7%	-7.7%	0.1%
Twin Lakes School Corp (8565)	53.9%	5.4%	20.2%	20.4%	59.3%	57.0%	5.1%	19.1%	18.8%	62.1%	52.9%	5.7%	20.6%	20.8%	58.6%	-0.7%	-3.5%
Union Co/Clg Corner Joint Sch Dist (7950)	62.8%	4.6%	20.4%	12.1%	67.4%	58.5%	10.2%	18.6%	12.7%	68.6%	58.9%	9.9%	18.8%	12.4%	68.8%	1.3%	0.1%
Union School Corporation (6795)	60.1%	5.6%	23.7%	10.6%	65.7%	59.1%	6.9%	23.6%	10.5%	65.9%	56.9%	4.8%	24.2%	14.2%	61.7%	-4.0%	-4.3%
Union Township School Corp (6530)	57.4%	4.5%	24.0%	14.0%	62.0%	54.2%	4.4%	22.3%	19.0%	58.6%	53.6%	5.2%	25.0%	16.2%	58.8%	-3.2%	0.2%
Union-North United School Corp (7215)	55.6%	6.0%	21.9%	16.5%	61.6%	58.9%	8.4%	24.0%	8.6%	67.4%	52.9%	10.4%	22.5%	14.2%	63.3%	1.7%	-4.1%

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

School Corporation	Expenditures FY 1997					Expenditures FY 2006					Expenditures FY 2007					Change in Ratio 1997 to 2007	Change in Ratio 2006 to 2007
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
Valparaiso Community Schools (6560)	55.6%	3.5%	21.6%	19.4%	59.0%	49.4%	3.3%	28.3%	19.0%	52.6%	54.1%	3.9%	21.3%	20.6%	58.0%	-0.9%	5.4%
Veritas Academy (9360)						77.8%	3.0%	17.9%	1.3%	80.8%	72.1%	2.2%	23.2%	2.5%	74.3%		-6.5%
Vigo County School Corp (8030)	57.9%	5.2%	21.8%	15.1%	63.1%	61.1%	5.1%	21.4%	12.4%	66.2%	61.7%	5.4%	20.9%	12.0%	67.1%	4.0%	0.8%
Vincennes Community Sch Corp (4335)	60.1%	4.5%	21.9%	13.5%	64.6%	59.7%	6.7%	21.5%	12.1%	66.4%	61.0%	6.6%	21.2%	11.2%	67.6%	3.0%	1.2%
Wabash City Schools (8060)	67.4%	4.5%	20.0%	8.1%	71.9%	62.6%	8.4%	22.0%	7.0%	71.0%	62.6%	9.0%	22.6%	5.7%	71.6%	-0.2%	0.6%
Wa-Nee Community Schools (2285)	54.5%	4.8%	21.5%	19.3%	59.3%	53.9%	4.4%	20.4%	21.3%	58.3%	54.8%	4.9%	20.6%	19.8%	59.6%	0.4%	1.4%
Warrick County School Corp (8130)	57.3%	3.0%	21.5%	18.2%	60.3%	54.3%	4.3%	22.3%	19.1%	58.6%	53.8%	4.8%	22.0%	19.5%	58.5%	-1.8%	0.0%
Warsaw Community Schools (4415)	59.1%	3.2%	20.7%	17.0%	62.3%	57.7%	6.9%	18.9%	16.4%	64.6%	57.1%	7.0%	20.9%	15.0%	64.1%	1.8%	-0.5%
Washington Com Schools Inc (1405)	62.5%	4.5%	17.3%	15.6%	67.1%	61.5%	6.9%	17.7%	13.9%	68.4%	61.8%	6.3%	18.8%	13.1%	68.1%	1.1%	-0.3%
Wawasee Community School Corp (4345)	54.8%	3.7%	22.4%	17.6%	58.6%	55.8%	7.1%	20.6%	16.5%	62.9%	54.6%	7.1%	21.7%	16.6%	61.7%	2.2%	-1.3%
Wes-Del Community Schools (1885)	60.1%	6.9%	23.1%	9.9%	67.0%	49.9%	9.0%	19.4%	21.8%	58.8%	52.0%	9.6%	20.5%	17.9%	61.6%	-5.4%	2.8%
West Central School Corp (6630)	55.6%	13.7%	21.4%	9.4%	69.2%	55.1%	19.2%	17.1%	8.6%	74.3%	53.3%	17.9%	17.8%	11.0%	71.2%	2.0%	-3.1%
West Clark Community Schools (0940)	64.5%	3.2%	21.0%	11.3%	67.7%	54.2%	3.6%	23.3%	19.0%	57.8%	58.3%	3.3%	21.4%	17.0%	61.6%	-6.1%	3.8%
West Gary Lighthouse Charter (9585)						22.8%	33.5%	42.2%	1.5%	56.3%	40.0%	19.1%	39.2%	1.7%	59.1%		2.9%
West Lafayette Com School Corp (7875)	45.1%	4.6%	12.0%	38.2%	49.7%	51.0%	4.8%	18.8%	25.4%	55.8%	52.5%	5.1%	19.5%	22.9%	57.6%	7.8%	1.7%
West Noble School Corporation (6065)	61.2%	3.5%	21.3%	14.0%	64.7%	62.7%	4.0%	20.2%	13.1%	66.7%	62.4%	5.0%	20.9%	11.7%	67.4%	2.7%	0.7%
West Washington School Corp (8220)	64.2%	4.7%	24.9%	6.1%	69.0%	57.6%	4.6%	19.7%	18.1%	62.1%	54.2%	5.1%	23.2%	17.5%	59.2%	-9.7%	-2.9%
Western Boone Co Com Sch Dist (0615)	57.0%	2.4%	23.5%	17.0%	59.5%	54.3%	5.6%	24.2%	15.8%	59.9%	55.6%	5.6%	22.7%	16.1%	61.1%	1.6%	1.2%
Western School Corp (3490)	60.5%	5.1%	22.3%	12.1%	65.6%	52.7%	5.7%	25.9%	15.7%	58.4%	53.8%	6.0%	25.8%	14.4%	59.7%	-5.9%	1.3%
Western Wayne Schools (8355)	54.9%	4.6%	18.8%	21.7%	59.5%	59.1%	4.8%	20.8%	15.2%	63.9%	58.0%	7.0%	20.6%	14.3%	65.1%	5.6%	1.1%
Westfield-Washington Schools (3030)	40.7%	4.4%	25.6%	29.4%	45.1%	44.5%	6.5%	22.2%	26.8%	51.0%	41.7%	7.0%	23.5%	27.8%	48.7%	3.7%	-2.3%
Westview School Corporation (4525)	60.0%	3.7%	21.6%	14.7%	63.7%	56.1%	5.4%	22.1%	16.5%	61.4%	55.9%	5.3%	23.2%	15.6%	61.3%	-2.4%	-0.2%
White River Valley Sch Dist (2980)	60.9%	5.0%	21.9%	12.3%	65.8%	71.4%	2.7%	14.8%	11.1%	74.1%	62.4%	4.1%	20.8%	12.8%	66.4%	0.6%	-7.7%
Whiting School City (4760)	38.6%	4.5%	17.9%	38.9%	43.1%	49.9%	9.4%	23.8%	16.9%	59.3%	52.6%	10.1%	25.2%	12.1%	62.7%	19.5%	3.4%
Whitko Community School Corp (4455)	59.3%	6.3%	21.0%	13.4%	65.6%	48.0%	6.6%	20.2%	25.3%	54.6%	50.7%	6.8%	20.4%	22.1%	57.5%	-8.1%	2.9%
Whitley Co Cons Schools (8665)	55.8%	4.4%	20.6%	19.2%	60.2%	56.4%	6.6%	20.7%	16.3%	63.0%	57.6%	6.0%	19.9%	16.5%	63.5%	3.4%	0.5%
Zionsville Community Schools (0630)	51.2%	3.3%	15.5%	30.0%	54.5%	48.2%	3.7%	22.7%	25.3%	51.9%	48.5%	4.2%	21.1%	26.2%	52.7%	-1.8%	0.8%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Statewide

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11025 Non Special Ed Preschool	\$0	\$470,858	\$2,486,192	n/a	428%
	11050 Full Day Kindergarten	\$0	\$28,745,933	\$36,335,738	n/a	26%
	11100 Elementary	\$1,072,996,985	\$1,383,411,540	\$1,415,147,653	32%	2%
	11200 Middle/Junior High	\$414,429,995	\$538,207,842	\$538,865,037	30%	0%
	11300 High School	\$651,199,065	\$808,153,265	\$822,634,453	26%	2%
	11350 Honors Diploma Award	\$0	\$1,894,692	\$2,253,708	n/a	19%
	11355 Academic Honors - High Ability Student Program	\$0	\$2,394,175	\$7,764,478	n/a	224%
	11410 Agriculture A	\$3,833,944	\$5,361,928	\$5,788,561	51%	8%
	11420 Agriculture B	\$4,713,636	\$5,444,128	\$5,655,581	20%	4%
	11430 Distributive Education	\$2,550,108	\$2,289,043	\$2,251,322	-12%	-2%
	11440 Health Occupations	\$1,297,560	\$1,990,290	\$1,806,426	39%	-9%
	11450 Consumer and Homemaking	\$14,399,535	\$16,434,664	\$16,872,859	17%	3%
	11460 Occupational Home Economics	\$2,543,511	\$3,107,142	\$3,362,516	32%	8%
	11470 Business Education	\$5,413,001	\$6,592,473	\$6,510,120	20%	-1%
	11480 Industrial Education A	\$9,841,423	\$11,742,823	\$11,587,297	18%	-1%
	11490 Industrial Education B	\$3,723,938	\$4,765,677	\$4,960,634	33%	4%
	11510 Cooperative Education	\$3,540,578	\$3,220,116	\$3,252,941	-8%	1%
	11520 Area School Participation	\$7,826,730	\$10,719,503	\$11,538,272	47%	8%
	11590 Other Vocational Education Programs	\$9,575,571	\$12,242,253	\$11,217,324	17%	-8%
	11610 Elementary	\$98,349	\$443,424	\$465,234	373%	5%
	11620 Middle/Junior High	\$322,178	\$1,933,608	\$1,659,059	415%	-14%
	11630 High School	\$1,262,851	\$8,732,578	\$9,605,177	> 500%	10%
	11900 Other Regular Programs	\$3,123,453	\$1,018,953	\$677,055	-78%	-34%
	11910 Competency Testing	\$1,743,228	\$3,772,116	\$3,631,372	108%	-4%
	11920 Project 4R	\$1,865,048	\$72,524	\$51,281	-97%	-29%
	12100 Gifted and Talented	\$19,038,989	\$17,824,656	\$17,537,047	-8%	-2%
	12150 High Ability Students	\$0	\$2,290,368	\$3,928,034	n/a	72%
	12210 Mild Mental Handicap	\$56,866,327	\$110,180,011	\$114,672,556	102%	4%
	12220 Moderate Mental Handicap	\$12,540,728	\$23,176,951	\$24,825,459	98%	7%
	12230 Mental Handicap	\$7,841,458	\$22,009,930	\$22,651,097	189%	3%
	12310 Orthopedic Impairment	\$7,968,119	\$21,251,166	\$20,560,637	158%	-3%
	12320 Multiple Handicap	\$6,893,208	\$9,477,567	\$9,760,344	42%	3%
	12330 Visual Impairment	\$1,282,085	\$2,419,777	\$2,524,020	97%	4%
	12340 Hearing Impairment	\$4,336,086	\$7,051,549	\$7,634,585	76%	8%
	12350 Homebound	\$4,215,293	\$5,613,859	\$5,948,982	41%	6%
	12410 Emotional Handicap - Full Time	\$19,052,835	\$35,256,651	\$35,705,865	87%	1%
	12420 Emotional Handicap - All Others	\$1,362,822	\$6,134,329	\$6,152,443	351%	0%
	12510 Communication Disorder	\$12,501,806	\$21,806,673	\$22,160,938	77%	2%
	12520 Compensatory	\$18,705,835	\$9,801,817	\$11,172,386	-40%	14%
	12610 Learning Disability - Full Time	\$38,217,359	\$69,895,890	\$71,063,828	86%	2%
	12620 Learning Disability - All Others	\$20,645,771	\$40,353,168	\$43,082,625	109%	7%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Statewide

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	12710 Equal Opportunity At Risk	\$19,243,839	\$20,765,381	\$21,172,508	10%	2%
	12810 Special Education Preschool	\$14,101,051	\$28,988,256	\$30,101,420	113%	4%
	12900 Other Special Programs	\$34,289,240	\$71,777,232	\$74,450,862	117%	4%
	13100 Adult Basic Education	\$11,221,954	\$14,000,407	\$14,003,233	25%	0%
	13200 Advanced Adult Education	\$2,996,384	\$2,827,179	\$2,802,402	-6%	-1%
	13300 Occupational Programs	\$1,437,775	\$1,332,833	\$1,332,994	-7%	0%
	13600 Special Interest Programs	\$2,007,174	\$3,159,153	\$3,083,051	54%	-2%
	13900 Other Adult/Continuing Ed Programs	\$3,895,087	\$4,817,489	\$5,004,925	28%	4%
	14100 Elementary	\$6,733,625	\$8,249,940	\$8,798,817	31%	7%
	14200 Middle/Junior High	\$1,612,287	\$2,528,584	\$2,544,835	58%	1%
	14300 High School	\$13,380,705	\$15,235,235	\$15,391,080	15%	1%
	15100 Non-Credit Enrichment Programs	\$469,187	\$622,859	\$825,150	76%	32%
	16100 Remediation Testing	\$22,986,832	\$24,285,248	\$24,490,592	7%	1%
	16200 Preventive Remediation	\$11,634,067	\$16,084,684	\$15,952,960	37%	-1%
	21510 Service Area Direction	\$697,709	\$939,226	\$1,036,350	49%	10%
	21520 Speech Pathology Services	\$9,966,253	\$16,850,667	\$17,982,709	80%	7%
	21530 Audiology Services	\$269,141	\$639,280	\$705,261	162%	10%
	21590 Other Speech Pathology/Audiology Services	\$1,059,745	\$1,538,983	\$1,502,422	42%	-2%
	22210 Service Area Direction	\$9,514,516	\$13,549,212	\$13,584,151	43%	0%
	22220 School Library	\$60,120,341	\$71,228,014	\$71,550,030	19%	0%
	22230 Audiovisual	\$5,917,014	\$4,391,394	\$4,060,531	-31%	-8%
	22240 Education Television	\$686,258	\$330,820	\$264,878	-61%	-20%
	22250 Computer Assisted Instruction Services	\$22,760,855	\$22,049,191	\$21,589,713	-5%	-2%
	22290 Other Education Media Services	\$2,206,110	\$4,068,968	\$4,523,734	105%	11%
	24100 Office of the Principal Services	\$234,565,186	\$332,796,398	\$344,207,102	47%	3%
	25810 Direction of Rental Services	\$961,268	\$1,374,650	\$1,008,011	5%	-27%
	25820 Textbooks and Repairs	\$60,616,328	\$82,371,535	\$61,326,950	1%	-26%
	25840 Other Textbook Rental Services	\$3,658,334	\$5,506,899	\$4,038,815	10%	-27%
	25850 Direction of Resale Service	\$111,841	\$160,807	\$157,827	41%	-2%
	25860 Textbooks and Workbooks	\$6,635,235	\$15,780,169	\$12,529,254	89%	-21%
	25870 Materials and Supplies	\$1,115,207	\$1,770,392	\$1,962,208	76%	11%
	25890 Other Textbook Resale Services	\$178,392	\$314,033	\$262,012	47%	-17%
	26497 Teachers Retirement Fund	\$92,379,944	\$218,960,622	\$232,717,462	152%	6%
	41100 Transfer Tuition	\$42,637,034	\$37,576,868	\$38,900,910	-9%	4%
	41300 Area Vocational Schools	\$21,397,417	\$36,080,678	\$35,578,847	66%	-1%
	41400 Joint Services and Supply	\$120,097,401	\$149,891,607	\$156,727,853	31%	5%
	41500 Interlocal Agreements - Special Education	\$1,859,937	\$8,259,949	\$8,597,678	362%	4%
	41600 Joint Services and Supply - Other	\$609,557	\$3,908,230	\$1,766,789	190%	-55%
	41700 Interlocal Agreements - Other	\$679,141	\$1,249,680	\$1,076,943	59%	-14%
	41800 Payments to Charter Schools	\$0	\$11,251	\$2,609	n/a	-77%
	41900 Other	\$877,402	\$3,914,626	\$2,642,606	201%	-32%
	42000 Pymts. to Governmental Units - Out of State	\$31,505	\$20,749	\$16,761	-47%	-19%

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Statewide

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	43500 Debt Services TRB Transfers - Transfers Author	\$0	\$58,368	\$50,688	n/a	-13%
Student Academic Achievement Total		\$3,295,387,688	\$4,517,973,657	\$4,606,087,068	40%	2%
Student Instructional Support						
	21110 Service Area Direction	\$4,061,186	\$8,929,240	\$10,662,818	163%	19%
	21120 Attendance Services	\$3,035,574	\$3,550,385	\$3,704,663	22%	4%
	21130 Social Work Services	\$8,090,866	\$6,991,294	\$7,076,546	-13%	1%
	21140 Pupil Accounting	\$363,523	\$445,443	\$450,698	24%	1%
	21190 Other Attendance/Social Work Services	\$2,477,967	\$3,419,237	\$3,275,129	32%	-4%
	21210 Service Area Direction	\$10,776,129	\$11,423,694	\$11,399,006	6%	0%
	21220 Counseling Services	\$72,588,342	\$95,084,259	\$97,599,291	34%	3%
	21230 Appraisal Services	\$345,079	\$724,911	\$796,730	131%	10%
	21240 Information Services	\$410,669	\$462,458	\$362,353	-12%	-22%
	21250 Records Maintenance	\$307,546	\$372,404	\$387,819	26%	4%
	21290 Other Guidance Services	\$501,364	\$1,113,599	\$1,102,275	120%	-1%
	21310 Service Area Direction	\$1,244,809	\$1,241,657	\$1,198,146	-4%	-4%
	21320 Medical Services	\$730,203	\$5,818,800	\$7,296,225	> 500%	25%
	21330 Dental Services	\$8,878	\$22,730	\$23,892	169%	5%
	21340 Nurse Services	\$21,931,917	\$36,588,497	\$36,641,590	67%	0%
	21390 Other Health Services	\$1,728,112	\$3,549,430	\$3,754,873	117%	6%
	21410 Service Area Direction	\$1,810,133	\$2,994,714	\$3,190,752	76%	7%
	21420 Psychological Testing	\$6,914,469	\$12,111,933	\$12,540,067	81%	4%
	21430 Psychological Counseling	\$1,544,759	\$2,446,812	\$2,653,107	72%	8%
	21490 Other Psychological Services	\$679,985	\$1,757,743	\$1,804,807	165%	3%
	21610 Service Area Direction	\$5,665,150	\$14,734,425	\$15,389,730	172%	4%
	21690 Other Special Education Administration	\$2,456,091	\$7,356,006	\$8,044,905	228%	9%
	21710 Service Area Direction	\$0	\$426,547	\$597,029	n/a	40%
	21790 Other Student Services	\$0	\$1,252,719	\$1,190,392	n/a	-5%
	22110 Service Area Direction	\$20,317,931	\$43,784,362	\$42,345,760	108%	-3%
	22120 Instruction & Curriculum Development	\$18,113,411	\$37,558,776	\$39,055,164	116%	4%
	22130 Instructional Staff Training Services	\$6,041,202	\$18,497,252	\$17,319,663	187%	-6%
	22190 Instructional Staff Training Services - Other	\$4,707,688	\$9,409,838	\$8,284,130	76%	-12%
	23110 Service Area Direction	\$4,823,426	\$7,420,905	\$7,182,304	49%	-3%
	23120 Service Area Assistants	\$4,534,177	\$5,668,610	\$5,617,480	24%	-1%
	23190 Other Governing Body Services	\$1,861,195	\$4,106,100	\$4,769,528	156%	16%
	23210 Office of the Superintendent	\$50,222,402	\$75,533,919	\$79,203,502	58%	5%
	23220 Community Relations	\$2,656,998	\$3,382,002	\$3,483,541	31%	3%
	23290 Other Executive Administrative Services	\$7,882,837	\$11,385,349	\$12,801,386	62%	12%
	24900 Other Support Services - School Admin.	\$8,872,575	\$13,751,394	\$14,030,220	58%	2%
	26410 Service Area Direction	\$2,859,263	\$4,696,797	\$4,966,741	74%	6%
	26420 Employment and Placement	\$1,999,188	\$3,551,212	\$3,565,816	78%	0%
	26430 Staff Accounting Services	\$346,308	\$391,223	\$452,311	31%	16%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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Statewide

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26440 Inservice Training (Non-Instructional)	\$145,094	\$672,326	\$344,971	138%	-49%
	26450 Health Services	\$1,212,447	\$2,455,453	\$2,496,979	106%	2%
	26700 Technology Coordinator	\$282,520	\$7,149,853	\$6,906,983	> 500%	-3%
	26710 Technology Support and Maintenance	\$0	\$86,813,446	\$94,405,526	n/a	9%
Student Instructional Support Total		\$284,551,414	\$559,047,753	\$578,374,848	103%	3%

Overhead and Operational

23150 Legal Services	\$6,712,950	\$8,839,962	\$9,507,899	42%	8%
23160 Promotion Expenses	\$788,075	\$957,151	\$1,072,304	36%	12%
23230 Staff Relations and Negotiations	\$2,342,211	\$3,086,218	\$3,129,479	34%	1%
25110 Office of the Business Manager	\$13,442,558	\$21,568,669	\$23,025,533	71%	7%
25210 Service Area Direction	\$3,416,324	\$6,385,893	\$6,062,407	77%	-5%
25220 Budgeting	\$471,094	\$536,423	\$554,777	18%	3%
25230 Receiving and Disbursing Funds	\$1,782,278	\$2,814,062	\$2,609,113	46%	-7%
25240 Payroll Services	\$3,190,371	\$4,723,000	\$4,890,018	53%	4%
25250 Financial Accounting	\$3,147,622	\$5,070,007	\$5,330,961	69%	5%
25260 Internal Auditing	\$174,407	\$387,636	\$371,310	113%	-4%
25270 Property Accounting	\$224,881	\$303,004	\$412,926	84%	36%
25291 Refund of Revenue	\$4,499,884	\$9,298,817	\$15,008,673	234%	61%
25292 Petty Cash	\$31,906	\$28,117	\$32,763	3%	17%
25293 Printed Forms	\$491,112	\$300,439	\$255,796	-48%	-15%
25295 Bank Service Charge	\$195,561	\$370,343	\$532,236	172%	44%
25296 Cash Change	\$61,355	\$90,443	\$82,916	35%	-8%
25299 Other	\$867,494	\$2,060,444	\$1,554,977	79%	-25%
25353 Skilled Craft Employees	\$4,810,841	\$12,859,572	\$11,456,061	138%	-11%
25360 Rent of Buildings & Equipment	\$17,124,498	\$40,926,637	\$40,337,467	136%	-1%
25410 Service Area Direction	\$11,142,744	\$15,760,702	\$16,202,015	45%	3%
25420 Maintenance of Buildings	\$435,991,006	\$633,606,458	\$651,089,004	49%	3%
25430 Maintenance of Grounds	\$10,594,118	\$12,156,524	\$12,686,128	20%	4%
25440 Maintenance of Equipment	\$58,321,082	\$98,010,604	\$107,115,753	84%	9%
25450 Vehicle Maintenance (other than buses)	\$3,061,615	\$3,869,754	\$3,791,713	24%	-2%
25460 Security Services	\$8,074,735	\$14,291,433	\$14,458,079	79%	1%
25470 Insurance (other than buses)	\$26,050,457	\$56,089,939	\$49,360,316	89%	-12%
25490 Other Operating/Maintenance of Plant	\$9,159,509	\$10,216,492	\$9,637,648	5%	-6%
25510 Service Area Direction	\$22,023,740	\$27,717,981	\$28,629,030	30%	3%
25520 Vehicle Operation	\$105,976,777	\$162,172,416	\$167,504,851	58%	3%
25530 Monitoring Services	\$6,051,444	\$10,843,230	\$11,610,384	92%	7%
25540 Vehicle Servicing and Maintenance	\$51,268,786	\$85,177,648	\$89,333,167	74%	5%
25550 Purchase of School Buses	\$37,862,510	\$76,918,438	\$74,882,230	98%	-3%
25560 Insurance on Buses	\$5,343,275	\$12,159,721	\$9,414,694	76%	-23%
25570 Insurance on Pupils	\$84,986	\$465,487	\$462,523	444%	-1%
25580 Contracted Transportation Services	\$72,595,805	\$95,471,300	\$96,093,606	32%	1%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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Statewide

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25590 Other Pupil Transportation Services	\$7,006,027	\$10,557,577	\$9,421,689	34%	-11%
	25591 Bus Driver Training	\$119,315	\$224,037	\$205,664	72%	-8%
	25610 Service Area Direction	\$14,222,014	\$22,880,265	\$24,072,239	69%	5%
	25620 Food Preparation and Dispensing	\$111,432,696	\$147,332,156	\$157,732,638	42%	7%
	25630 Food Delivery	\$4,164,961	\$5,711,281	\$6,295,724	51%	10%
	25640 Food Purchases	\$80,326,296	\$122,066,462	\$130,069,664	62%	7%
	25680 Dist. Of School Lunch Reimbursement	\$114,538	\$621,144	\$468,483	309%	-25%
	25690 Other Food Services	\$11,316,904	\$19,924,862	\$22,773,233	101%	14%
	25710 Service Area Direction	\$441,400	\$441,131	\$507,732	15%	15%
	25720 Purchasing	\$4,513,080	\$4,258,284	\$4,063,340	-10%	-5%
	25730 Warehousing and Distributing	\$1,603,536	\$3,629,565	\$3,468,292	116%	-4%
	25740 Printing, Publishing and Duplicating	\$2,864,724	\$3,635,379	\$3,796,382	33%	4%
	25790 Other Internal Services	\$413,240	\$1,349,358	\$1,504,126	264%	11%
	25910 Judgements	\$292,754	\$701,545	\$569,554	95%	-19%
	25920 Ditch Assessments	\$48,398	\$142,750	\$130,133	169%	-9%
	25930 Easements	\$0	\$0	\$150	n/a	n/a
	25940 Settlements	\$1,414,463	\$1,137,451	\$1,220,457	-14%	7%
	25950 Other Assessments	\$31,550	\$80,420	\$11,893	-62%	-85%
	26100 Direction of Central Support Services	\$63,622	\$372,086	\$293,801	362%	-21%
	26200 Planning, Research, Develop., & Evaluation	\$2,118,543	\$3,032,000	\$3,305,435	56%	9%
	26300 Information Services	\$629,531	\$864,526	\$1,017,191	62%	18%
	26495 Official Bonds	\$288,604	\$329,188	\$402,283	39%	22%
	26499 Other	\$4,335,546	\$74,029,825	\$36,712,745	> 500%	-50%
	26500 Statistical Services	\$616	\$138,001	\$100,192	> 500%	-27%
	26600 Data Processing	\$7,199,939	\$7,309,968	\$7,888,650	10%	8%
	26900 Other Staff Services	\$3,439,069	\$11,380,899	\$9,826,636	186%	-14%
	29000 Support Services - Other	\$8,039,472	\$13,973,434	\$3,601,194	-55%	-74%
	31000 Direction of Community Services	\$1,338,027	\$3,359,990	\$3,646,149	173%	9%
	32000 Community Recreation	\$3,474,905	\$4,546,427	\$4,596,242	32%	1%
	33000 Civic Services	\$908,748	\$2,368,113	\$2,490,770	174%	5%
	34000 Athletic Coaches	\$35,386,791	\$55,951,080	\$58,883,641	66%	5%
	36000 Welfare Activities Services	\$174,369	\$573,323	\$455,298	161%	-21%
	37000 Nonpublic School Pupils Services	\$622,065	\$703,854	\$779,331	25%	11%
	39100 High School Band Uniforms	\$341,022	\$170,287	\$305,296	-10%	79%
	39200 Contributions to Historical Societies	\$199,945	\$88,021	\$91,812	-54%	4%
	39400 Latch Key Kids Program	\$3,104,447	\$2,994,327	\$3,026,958	-2%	1%
	39500 Child Care Services	\$1,462,901	\$3,710,194	\$3,793,008	159%	2%
	39600 Step Ahead	\$663,601	\$64,911	\$61,009	-91%	-6%
	39900 Other Community Services	\$3,363,472	\$7,156,772	\$7,729,881	130%	8%
	49200 Scholarships	\$389,963	\$1,981,167	\$1,984,036	409%	0%
	52200 Temporary Loans, INTEREST ON DEBT	\$27,856,729	\$30,219,764	\$30,496,923	9%	1%
Overhead and Operational Total		\$1,273,105,833	\$2,005,546,787	\$2,016,298,636	58%	1%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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Statewide

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Nonoperational						
	25310 Service Area Direction	\$983,964	\$2,067,540	\$2,802,355	185%	36%
	25320 Land Acquisition and Development	\$17,204,606	\$27,992,529	\$27,408,111	59%	-2%
	25330 Professional Services	\$37,826,764	\$52,887,342	\$47,433,514	25%	-10%
	25340 Educational Specifications Development	\$3,196,769	\$383,131	\$1,250,661	-61%	226%
	25350 Building Acquisition/Construction/Improvement	\$233,233,077	\$170,186,769	\$124,763,782	-47%	-27%
	25351 Building Acquisition/Construction/Improvement	\$95,160,050	\$328,800,265	\$309,984,063	226%	-6%
	25352 Energy Savings Contracts	\$6,731,565	\$34,207,342	\$24,074,226	258%	-30%
	25355 Sports Facilities	\$0	\$8,920,816	\$12,541,618	n/a	41%
	25370 Purchase of Moveable Equipment	\$10,121,195	\$12,899,088	\$8,490,919	-16%	-34%
	25380 Purchase of Mobile or Fixed Equipment	\$127,264,900	\$136,374,016	\$131,167,828	3%	-4%
	25390 Other Facilities Acquisition & Construction	\$14,041,319	\$18,712,983	\$15,761,679	12%	-16%
	51100 Bonds, PRINCIPAL OF DEBT	\$23,652,446	\$105,918,621	\$97,977,981	314%	-7%
	51300 Emergency Loans, PRINCIPAL OF DEBT	\$154,545	\$517,984	\$525,570	240%	1%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$1,265,847	\$111,422	\$113,199	-91%	2%
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$3,960,805	\$38,602,942	\$2,045,339	-48%	-95%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$247,377	\$9,137,773	\$14,191,326	> 500%	55%
	52100 Bonds, INTEREST ON DEBT	\$13,481,069	\$53,274,322	\$58,349,845	333%	10%
	52300 Emergency Loans, INTEREST ON DEBT	\$35,965	\$129,484	\$32,800	-9%	-75%
	52400 School Bus Loans, INTEREST ON DEBT	\$228,247	\$10,132	\$14,214	-94%	40%
	52500 Bond Anticipation Loans, INTEREST ON DEBT	\$349,551	\$1,481,141	\$513,145	47%	-65%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$64,448	\$4,372,179	\$3,964,800	> 500%	-9%
	53100 Buildings, LEASE RENTAL	\$410,659,656	\$808,044,728	\$850,554,726	107%	5%
	53150 Buildings - Interest	\$0	\$15,894,017	\$40,073,842	n/a	152%
	53200 Equipment, LEASE RENTAL	\$2,738,740	\$3,085,311	\$2,660,355	-3%	-14%
	53250 Equipment, LEASE RENTAL interest	\$0	\$1,839	\$4,575	n/a	149%
	53300 School Buses, LEASE RENTAL	\$0	\$569,184	\$555,947	n/a	-2%
	53400 Other Lease Rental Interest Principal	\$0	\$0	\$19,712	n/a	n/a
	53450 Other Lease Rental	\$0	\$0	\$5,650	n/a	n/a
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$1,024,532	\$2,519,167	\$1,782,187	74%	-29%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$39,231,687	\$72,596,923	\$84,723,657	116%	17%
	54300 Civic Aid Bond Obligations, ADVANCEMENTS & OBL	\$29,736	\$733,263	\$495,732	> 500%	-32%
	59100 Bond Registrars Fee	\$71,829	\$90,424	\$379,359	428%	320%
	59200 Bond Bank Fee	\$45,990	\$658,637	\$1,152,663	> 500%	75%
Nonoperational Total		\$1,043,006,678	\$1,911,181,312	\$1,865,815,379	79%	-2%
prorated						
	26491 PERF	\$58,125,722	\$79,215,411	\$83,816,845	44%	6%
	26492 Social Security	\$268,827,783	\$361,638,737	\$368,969,515	37%	2%
	26493 Workmen's Compensation	\$11,673,174	\$28,645,604	\$25,017,297	114%	-13%
	26494 Group Insurance	\$398,509,855	\$995,047,696	\$1,072,992,496	169%	8%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Statewide

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26496 Unemployment Compensation	\$1,153,772	\$5,824,414	\$5,169,540	348%	-11%
	26498 Severance/Early Retirement Pay	\$19,697,181	\$164,404,431	\$160,855,369	> 500%	-2%
prorated Total		\$757,987,488	\$1,634,776,293	\$1,716,821,061	126%	5%
Not Categorized						
	11990	\$1,623,651	\$880,167	\$1,051,150	-35%	19%
	25990	\$1,343	\$0	\$0	-100%	n/a
	41200	\$1,030,519	\$15,407	\$15,751	-98%	2%
	12000 Special Programs	\$0	\$205,264	\$269,929	n/a	32%
	14000 Summer School Programs	\$92,116	\$0	\$0	-100%	n/a
	23000 Support Services - General Administration	\$10,000	\$0	\$1,000	-90%	n/a
	26000 Support Services - Central	\$186	\$0	\$0	-100%	n/a
	39000 Other Community Services	\$377,431	\$335,220	\$299,703	-21%	-11%
	40000 Nonprogrammed Charges	\$942	\$9,093	\$2,567	172%	-72%
	59000 Other Debt Services	\$96,502	\$11,045	\$62,122	-36%	462%
Not Categorized Total		\$3,232,689	\$1,456,197	\$1,702,223	-47%	17%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,864,113,198	\$5,770,154,462	\$5,915,971,483	53%	3%	58.0%	54.3%	54.9%
Student Instructional Support	\$343,538,973	\$676,865,769	\$707,894,173	106%	5%	5.2%	6.4%	6.6%
Overhead and Operational	\$1,401,666,825	\$2,267,899,810	\$2,290,724,496	63%	1%	21.1%	21.3%	21.2%
Nonoperational	\$1,044,720,104	\$1,913,605,760	\$1,868,806,840	79%	-2%	15.7%	18.0%	17.3%
Not Categorized	\$3,232,689	\$1,456,197	\$1,702,223					
Grand Total	\$6,657,271,790	\$10,629,981,998	\$10,785,099,214	62%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	63.2%	60.6%	61.4%